

**Packet**

**February**

**16<sup>th</sup>, 2022**

**7:00pm**



STEPHEN CRANE  
ACTING TOWN ADMINISTRATOR  
TEL. (508) 358-3620  
www.wayland.ma.us

# TOWN OF WAYLAND

41 COCHITUATE ROAD  
WAYLAND, MASSACHUSETTS 01778

BOARD OF SELECTMEN

THOMAS J. FAY  
ADAM G. GUTBEZAHL  
CHERRY C. KARLSON  
CAROL B. MARTIN  
DAVID V. WATKINS

**BOARD OF SELECTMEN**  
**Wednesday, February 16, 2022**  
**7:00 p.m.**

**Wayland Town Building; Council on Aging Room**  
**41 Cochituate Road, Wayland, MA**

**Proposed Agenda**

*Note: Items may not be discussed in the order listed or at the specific time estimated. Times are approximate.*

One may watch or may participate remotely with the meeting link that can be found at <https://www.wayland.ma.us/public-body-meeting-information-virtual-inperson-and-hybrid>.

Pursuant to Chapter 20 of the Acts of 2021, this meeting will be conducted in person and via remote means, in accordance with applicable law. This meeting may be recorded which will be made available to the public on WayCAM as soon after the meeting as is practicable.

When required by law or allowed by the Chair, persons wishing to provide public comment or otherwise participate in the meeting, may do so by in person attendance, or by accessing the meeting remotely, as noted above. We request public comment be limited to two minutes per person.

Everyone in attendance must adhere the Town of Wayland's mask requirement dated August 11, 2021 <https://www.wayland.ma.us/home/news/august-11-2021-announcement-covid-19-update-and-new-mask-requirement-wayland-town>

- 7:00 pm 1. Call to Order, Review Agenda for Public
- 7:02 pm 2. Announcements and Public Comment
- 7:05 pm 3. Open Meeting Law Complaint: discussion of complaint received on February 2, 2022, from resident George Harris, and potential vote on next steps and a potential response.
- 7:30 pm 4. Select Board Town Manager Act Update: Discussion and potential vote relative to language within the proposed amendments to H4315, An Act Creating Select Board/Town Manager form of Government in the Town of Wayland.
- 7:40pm 5. Town Administrator update
  - a. Budget update
- 7:55 pm 6. 2022 Annual Town Meeting
  - a. Identify articles for potential Abbreviated Presentation Procedure
  - b. Discuss Potential Debt Exclusion Ballot Questions
  - c. Discuss and Potential Vote to Insert and take a Position on Warrant Articles; refer to the list of articles in the Board's packet.

**BOARD OF SELECTMEN**  
**Monday, February 16, 2022**  
**7:00 p.m.**  
**Wayland Town Building**  
**41 Cochituate Road, Wayland, MA**

- 9:05 pm 7. Twenty Wayland Settlement
- a. Discuss next steps, including potential separation of parcel 16 per Settlement Agreement, and potential vote.
- 9:20 pm 8. Correspondence
- 9:25 pm 9. Selectmen's Reports and Concerns
- 9:35 pm 10. Topics not Reasonably Anticipated 48 hours in advance, if any
- 9:40pm 11. Executive Session:
- I. Pursuant to Massachusetts General Laws, Chapter 30A, Section 21 (a) (3) to discuss strategy with respect to litigation related to Trustees of the Residences of Oxbow v. Town of Wayland
  - II. Pursuant to Massachusetts General Laws, Chapter 30A, Section 21 (a) (2), (3), and (6) to review and approve the executive session minutes of February 7, 2022 and February 9, 2022.
- Approve and Hold: Executive Session minutes of February 7, 2022 and February 9, 2022
- 10:10pm 12. Adjourn

**BOARD OF SELECTMEN**  
**Wednesday, February 16, 2022**  
**7:00 pm**  
**Wayland Town Building**  
**41 Cochituate Road, Wayland, MA**

**CORRESPONDENCE**

1. Correspondence from Vertex Companies, Inc. to Town of Wayland dated February 10th, 2022 re: Availability of Draft Downgradient Property Status Opinion Report for Public Comment River's Edge

## OPEN MEETING LAW COMPLAINT

### Wayland Board of Selectmen

This is a complaint that the Wayland Board of Selectmen (Board) violated the Open Meeting Law, G.L. c. 30A, §§ 18-25, when it deliberated the Town Administrator's professional competence by accessing the composite opinions of the five members before the commencement of a meeting open to the public. This complaint covers separate but nearly identical violations in 2021 and 2019.

#### 1. Timeliness of Complaint and Facts

An Open Meeting Law complaint must be filed within 30 days of the date of the alleged violation, or the date the complainant could reasonably have known of the violation. See 940 CMR 29.05(4). In this case, the earliest I could have known of the violations was January 7, 2022, as explained below.

On December 15, 2021, I filed a public records request with the Town Administrator, who is a Records Access Officer for Wayland. See Exhibit 1 attached hereto. In that request, I asked for certain documents concerning the Board's 2021 performance evaluation of Town Administrator Louise Miller. On January 7, 2022, I received a response via email from David C. Jenkins, serving as Wayland Town Counsel; said email is being forwarded along with this complaint as Exhibit 2. Jenkins' email contained a 31-page attachment labeled TA EVALUATION AND TRANSMITTAL,<sup>1</sup> denoted here as Exhibit 3.

Exhibit 3 at page 2 is an email dated "Friday, March 26, 2021 2:33 PM" from Kathleen Buckley, former Wayland Human Resources Manager, to all five members of the Board. Ms. Buckley writes that she is forwarding her compilation of individually submitted comments evaluating Town Administrator Louise Miller for "use and discussion at Monday's [March 29, 2021] meeting." The composite evaluation appears in Exhibit 3 at pages 3-27. Furthermore, she states that the document is "Confidential" until "[a]fter the meeting, [when] this will be a public document." Exhibit 3 at page 2.

Ms. Buckley's email had not been previously revealed until I received a copy on January 7, 2022.<sup>2</sup> Her email is the first "public" evidence that the Board violated the Open Meeting Law by secretly deliberating the Town Administrator's

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<sup>1</sup> It appears the 31-page attachment (Exhibit 3) was supplied by Michael McCann, Wayland's Information Technology Director. In this complaint, I will be referring to various page numbers in that attachment (Exhibit 3).

<sup>2</sup> The public is still unaware of this document.

performance three days before it held an open meeting on March 29, 2021. See Exhibit 4 (minutes of the March 29, 2021, meeting).

A nearly identical situation occurred in December 2019. On Sunday, December 8, 2019, at 7:09 PM, Ms. Buckley sent to each of the five members her compilation of individually submitted comments regarding Town Administrator Miller's performance "for use and discussion at Monday's [December 9, 2019] meeting under agenda item #10." See Exhibit 3 at pages 28-29 & 30-31. She then notes that "[a]fter the meeting, this will be a public document." Id.

Ms. Buckley's email had not been revealed until I received a copy on January 7, 2022. It is the first "public" evidence that the Board violated the Open Meeting Law by secretly deliberating the Town Administrator's performance fully 24 hours before it held an open meeting. That open meeting was held on December 9, 2019. See Exhibit 5 (minutes of the December 9, 2019, meeting).

The Board discussed the composite evaluations at separate open meetings held on March 29, 2021 (Exhibit 4) and December 9, 2019 (Exhibit 5). Neither minutes mention that members had received the composite evaluations well before the meeting.

In view of the above, this complaint is timely filed.

## 2. Discussion of Violations.

Board members' receipt in March 2021 and December 2019, prior to an open meeting, of the composite individual member evaluations of the Town Administrator's performance, violated the Open Meeting Law. See Boelter v. Board of Selectmen of Wayland, 479 Mass. 233, 243 (2018) (distribution of an aggregated employment review in advance of an open meeting violated the Open Meeting Law because it communicated the opinions of board members to a quorum of the board).

These violations are truly astonishing. Less than two years after the Supreme Judicial Court rendered the Boelter decision on April 5, 2018, the Board again violated the Open Meeting Law in December 2019.<sup>3</sup> And it did so again in March 2021, three years after the Boelter decision.

The Boelter decision made clear that the circulation of documents containing board member opinions among a quorum in advance of an open meeting constituted a deliberation or a meeting to which the public did not have access. Id. at 243. The

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<sup>3</sup> The Board has never acknowledged or discussed in public the 2018 Boelter decision. At the time of the December 2019 violation, four of the five Board members were also in office when the Court rendered its decision in 2018. At the time of the Board's 2021 violation, the chair had also been a member when the Court ruled in 2018.

Court took pains to explain how the Wayland Board of Selectmen might operate to stay within the law by ensuring that the public had access to the composite evaluations “at or about the time” the Board did. Id. at 243-244. It noted that this “is necessary in order to comply with the open meeting law and to advance the statute’s over-all goal of promoting transparency in governmental decision-making.” Id. at 244. The Board paid no heed to the Court’s explanation.

The Division of Open Government has on several occasions applied or discussed the Boelter ruling about the unlawful sharing of composite employee performance evaluations among public body members prior to an open meeting. See OML 2021-122; OML 2021-91; OML 2018-134; OML 2018-71. The Division has consistently enforced the Boelter decision that sharing of composite evaluations may only occur at a meeting open to the public and not before.

In OML 2021-91, the Division wrote:

For example, the Supreme Judicial Court held that the distribution of an aggregated employment review prior to a meeting violated the Open Meeting Law. See Boelter v. Board of Selectmen of Wayland, 479 Mass. 233 (2018). In that case, public body members submitted performance evaluations to its chair, who then aggregated the individual evaluations into a single document that was distributed in advance of a noticed meeting. Id. at 235-36. In holding that this practice violated the Open Meeting Law, the court stated that “the effect of the circulation of the individual and composite evaluations was that all five board members were aware of the opinions of four of the members in advance of the open meeting; thus, the circulation, in effect, constituted a deliberation, or a meeting, to which the public did not have access.” Id. at 243.

The above statement is directly applicable to the Board’s unlawful sharing among members of the composite evaluation of the Town Administrator’s performance on March 29, 2021, and December 9, 2019, in each instance prior to an open meeting.

### 3. The Violations Were Intentional.

The violations of the Open Meeting Law documented above were intentional because the Board (1) “acted with deliberate ignorance of the law’s requirements” and (2) “was previously informed by receipt of a decision from a court of competent jurisdiction.” See 940 CMR 29.02.

The violations are unprecedented. Never before has a public body which was the subject of a Supreme Judicial Court decision repeated those specific actions repudiated by the Court for being in violation of the Open Meeting Law.

In the Boelter decision, as noted above, the Court carefully explained that documents containing Board member opinions circulating in private among a quorum constitutes deliberation in violation of the Open Meeting Law. Boelter, 479 Mass. at 243-244. The Board acted with deliberate ignorance of the Court's Boelter decision when it deliberated the Town Administrator's performance in advance of an open meeting. Clearly, the Board disregarded the specific instructions it had received from the Supreme Judicial Court.

At the Board's meeting on March 29, 2021, chair Cherry Karlson stated, "We followed the protocol that had been previously reviewed and approved by Town Counsel."<sup>4</sup> However, that protocol was not discussed at the meeting. It is not conceivable that any competent law firm, including Town Counsel KP Law, would have condoned the Board circulating members' composite opinions to a quorum without giving the public contemporaneous access, as this is settled law. Nor has Ms. Karlson claimed that Town Counsel condoned such unlawful practice. In other words, there is no evidence or reasonable likelihood that the Board acted as it did on the advice of its legal counsel.

### **ACTIONS REQUESTED**

1. The Board shall admit at an open meeting that it violated the Open Meeting Law as alleged above. The Board shall discuss the significance of the Boelter decision on the conduct of performance reviews of staff in Wayland. The Board shall explain why sharing of such information among members in advance of an open meeting is antithetical to achieving transparency in governmental decision-making.
2. At such meeting, the Board shall meet with Town Counsel and explain the steps both will take to avoid another recurrence of these violations.
3. The Board shall prepare a written guide to the appropriate procedure for conducting a performance evaluation in conformance with the Open Meeting Law.

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<sup>4</sup> See video recording at [www.waycam.tv/government-on-demand](http://www.waycam.tv/government-on-demand), Board of Selectmen, March 29, 2021, at elapsed time 0:05:42.





# OPEN MEETING LAW COMPLAINT FORM

Office of the Attorney General  
One Ashburton Place  
Boston, MA 02108

Please note that all fields are required unless otherwise noted.

## Your Contact Information:

First Name: George

Last Name: Harris

Address: 8 Holiday Road

City: Wayland State: MA Zip Code: 01778

Phone Number: 5083582379 Ext. \_\_\_\_\_

Email: geoharris2@gmail.com

Organization or Media Affiliation (if any): None

Are you filing the complaint in your capacity as an individual, representative of an organization, or media?

(For statistical purposes only)

Individual

Organization

Media

## Public Body that is the subject of this complaint:

City/Town

County

Regional/District

State

Name of Public Body (including city/town, county or region, if applicable): Wayland Board of Selectmen

Specific person(s), if any, you allege committed the violation: \_\_\_\_\_

Date of alleged violation: 03/29/2021

**Description of alleged violation:**

Describe the alleged violation that this complaint is about. If you believe the alleged violation was intentional, please say so and include the reasons supporting your belief.

Note: This text field has a maximum of 3000 characters.

Please see attached statement (with 5 exhibits) for a full explanation.

There are two violation dates: 03/29/2021 and 12/09/2019.

What action do you want the public body to take in response to your complaint?

Note: This text field has a maximum of 500 characters.

Please see attached statement.

**Review, sign, and submit your complaint**

**I. Disclosure of Your Complaint.**

**Public Record.** Under most circumstances, your complaint, and any documents submitted with your complaint, is considered a public record and will be available to any member of the public upon request.

**Publication to Website.** As part of the Open Data Initiative, the AGO will publish to its website certain information regarding your complaint, including your name and the name of the public body. The AGO will not publish your contact information.


**II. Consulting With a Private Attorney.**

The AGO cannot give you legal advice and is not able to be your private attorney, but represents the public interest. If you have any questions concerning your individual legal rights or responsibilities you should contact a private attorney.

**III. Submit Your Complaint to the Public Body.**

The complaint must be filed first with the public body. If you have any questions, please contact the Division of Open Government by calling (617) 963-2540 or by email to openmeeting@state.ma.us.

By signing below, I acknowledge that I have read and understood the provisions above and certify that the information I have provided is true and correct to the best of my knowledge.

Signed: George H. Harris 

Date: 02/02/2022

From: **George Harris** [geoharris2@gmail.com](mailto:geoharris2@gmail.com)  
Subject: Public Records Request  
Date: January 12, 2022 at 3:05 PM  
To: **Louise Miller** [lmiller@wayland.ma.us](mailto:lmiller@wayland.ma.us)

GH

Hi Louise,

At the Wayland Board of Selectmen's meeting on March 29, 2021, with regard to item "A3. Town Administrator Review: deliver and discuss final overview performance evaluation of Town Administrator," chair Cherry Karlson stated, "We followed the protocol that had been previously reviewed and approved by Town Counsel."

I am requesting a copy of that written protocol, as well as Town Counsel's approval of same and any commentary it may have provided. Thank you.

George

**EXHIBIT 2**

Exhibit 2 is an email from Wayland Town Counsel David C. Jenkins. This exhibit is being submitted as a separately forwarded email from Jenkins.

**EXHIBIT 3**

Exhibit 3 is an attachment (TA EVALUATION AND TRANSMITTAL) to the separately forwarded email from Town Counsel David C. Jenkins.



# TOWN OF WAYLAND

41 COCHITUATE ROAD  
WAYLAND, MASSACHUSETTS 01778

LOUISE L. E. MILLER  
TOWN ADMINISTRATOR  
TEL. (508) 358-3620  
www.wayland.ma.us

BOARD OF SELECTMEN  
LEA T. ANDERSON  
MARY M. ANTES  
THOMAS J. FAY  
CHERRY C. KARLSON  
DAVID V. WATKINS

**Meeting Minutes**  
**BOARD OF SELECTMEN**  
**Monday, March 29, 2021**  
**6:00 p.m.**  
**Wayland Town Building**  
**Council on Aging Room**  
**41 Cochituate Road, Wayland, MA**

**Note:** In compliance with the March 12, 2020 Massachusetts Office of the Governor's Order Suspending Certain Provisions of the Open Meeting Law M.G.L. Chapter 30A, Section 20, this meeting of the Board of Selectmen was live streamed on local broadcast on the WayCAM Government Channel and open to the public to view and participate via Zoom. No in-person attendance of members of the public was permitted. Public Comment was available by both telephone and Zoom during the designated time.

**Attendance:** Lea T. Anderson, Mary M. Antes, Thomas J. Fay, Cherry C. Karlson, David V. Watkins.

**Also Present:** Town Administrator Louise Miller, Assistant Town Administrator John Bugbee and Management Analyst Seath Crandall.

**A1. Call to Order by Chair, Review the Agenda for the Public** At 6:01 p.m., C. Karlson called the meeting of the Board of Selectmen to order when a quorum was present and reviewed the agenda. C. Karlson announced that the meeting would be broadcast and recorded by WayCAM in compliance with revised Open Meeting Law requirements and announced by full name each Board member who was present. C. Karlson announced that no in person attendance by members of the public would be permitted, provided a phone number for the public to call to offer comments and reviewed the procedure to participate via Zoom.

**A2. Announcements and Public Comment** There were no announcements from the Board.

Richard Turner, Nob Hill Road, and Chair of the Public Ceremonies Committee joined by teleconference to thank L. Miller for attending the ceremony for Vietnam War Veterans' Day that morning.

**A3. Town Administrator Review: deliver and discuss final overview performance evaluation of Town Administrator** C. Karlson outlined the review process that was conducted to evaluate L. Miller. Each Board member wrote comments and rated the Town Administrator in eight categories: Personal Characteristics, Professionalism, Public Relations/Communications, Board Support/Relations, Organizational Leadership/Personnel Management, Financial Management, Planning and Organization, and Achievement of Goals. Each Board member had the opportunity to meet with L. Miller individually to provide feedback.

The Board discussed L. Miller's performance over the review period. C. Karlson noted that the overall score was 4.4 on a 5 point scale, with the highest rating in the Financial Management category and the lowest in the Communications category. T. Fay commented that the written evaluation document provides a sense of the Board's view of the Town Administrator's performance. He remarked that Louise is honest, ethical, resilient, and creative. While he was not involved in hiring L. Miller, he sees why she was hired. He noted her background as an attorney, experience in the environmental area, and her ability to juggle many projects, such as the Covid response and the complicated River's Edge agreement.

M. Antes agreed with the previous comments and added that the Town is very fortunate to have L. Miller. M. Antes expressed concern about delegation; the Town has a good staff and volunteers who can help.

L. Anderson noted that the review was glowing and that comments were remarkably consistent from different members of the Board. She, too, noted that delegation to competent staff as a self-preservation tool is important. She noted the tremendous amount of work that gets done in the Town Administrator's office.

D. Watkins remarked that he is in a unique position as the newest selectman. He agreed with everything said and added that in setting goals, he is looking to manage up to avoid having L. Miller run out of bandwidth to do all that

is expected. D. Watkins suggested that the Board should identify what it means by good communication. While there is good information in packets, summaries would be helpful. He also mentioned that leadership means staff development, delegation, and relying on cross functional teams. He would like to understand policies around long term economic issues and also develop measurable goals for the Town Administrator.

C. Karlson thanked L. Miller for all the management and leadership around the Covid-19 response, having observed first hand the development of plans and the reliance on and interaction of Department Managers with L. Miller. She remarked that financial management and communication around the Covid response were excellent.

The Board signed off on the document.

#### **A6. Consent: review and vote to approve**

1. Vote the question of designating and approving signing authority to Louise Miller, Town Administrator on items listed below.
2. Vote the question of approving and signing the weekly payroll and expense warrants.
3. Vote the question of approving expenditure of \$644.84 from the Wayland COVID-19 Relief Fund.
4. Vote the question of approving and signing contract no. 18-2004 Task Order no. 3 Amendment no. 1 with Weston & Sampson Engineers, Inc. for South Landfill Redevelopment Project Preliminary Assessment.
5. Vote the question of approving and signing contract no. 18-2005 Task Order no. 16 with Tata and Howard for PFAS Engineering Assistance.
6. Vote the question of approving and signing notice of termination of Repurchase Agreement with Alta River's Edge LLC for parcel of land commonly known as 490 Boston Post Road, Wayland, Massachusetts.
7. Vote the question of approving invoice #136289 from Anderson & Kreiger in the amount of \$1,179.00 for legal services through November related to River's Edge.
8. Vote the question of approving invoice #136837 from Anderson & Kreiger in the amount of \$26,919.50 for legal services through January related to River's Edge.
9. Vote the question of approving invoice #137475 from Anderson & Kreiger in the amount of \$16,782.50 for legal services through February related to River's Edge.
10. Vote the question of approving invoice #137476 from Anderson & Kreiger in the amount of \$14,024.50 for legal services through February related to Appellate Tax Board Case.
11. Vote the question of approving and ratifying Town Administrator's signature on partnership grant agreement with Metropolitan Area Planning Council for Taxicab, Livery, and Hackney Transportation services.
12. Vote the question of designating and approving signing authority to Louise Miller, Town Administrator for the License Agreement with BOS Retail 1 LLC. For the Shared Streets Grant Application.

L. Anderson moved, seconded by M. Antes, to approve the Consent Calendar. Roll Call Vote: YEA: L. Anderson, M. Antes, T. Fay, C. Karlson, D. Watkins. NAY: none. ABSENT: none. ABSTAIN: none. Adopted 5-0.

**A7. Correspondence** The Board reviewed the correspondence in the packet, noting the Letter of Interest for a Host Community Agreement regarding Earth Well Farms, LLC's Proposed Medical Marijuana Treatment Center at 526 Boston Post Road, Wayland, Massachusetts.

**A9. Topics Not Reasonably Anticipated by the Chair 48 Hours In Advance, If Any** C. Karlson noted the Capital Stabilization Fund sources had been confirmed and included an increase of \$20,000.

**A8. Selectmen's Reports and Concerns** D. Watkins updated the Board on the work of the Cable Advisory Committee.

**A4. Board Retreat: Board of Selectmen Goal Setting** The Board participated in a goal setting retreat.

L. Miller provided a presentation and led the Board through a summary of the results from its prior year goal setting exercises. The 2021-2022 Goal Setting Questionnaire served as the outline for the discussion. Over several hours the Board discussed and determined goals for FY2021-FY2022. Discussion on the following topics included:

Leadership and Management: L. Miller began by reviewing for whom the Board develops policy and goals: the voters.

- The Board begins a process, by setting an example, motivating and inspiring, and making changes when needed.

**Board of Selectmen  
Meeting Minutes  
December 9, 2019  
7:00 p.m.  
Wayland Town Building  
Selectmen's Meeting Room  
41 Cochituate Road, Wayland**

**Attendance:** Lea T. Anderson, Mary M. Antes, Cherry C. Karlson, Thomas J. Fay, Douglas A. Levine  
**Also Present:** Town Administrator Louise Miller, Assistant Town Administrator Elizabeth Doucette

**A1. Call to Order by Chair** C. Karlson called the meeting of the Board of Selectmen to order at 7:02 p.m. in the Selectmen's Meeting Room in the Wayland Town Building when a quorum was present, noted that the meeting will likely be broadcast and videotaped for later broadcast by WayCAM, and reviewed the agenda for the public.

**A2. Announcements and Public Comment** The ELVIS Committee is meeting Thursday at 7 p.m. and the State of the Town presentation will take place tomorrow night at 7 p.m.

Clifford Lewis, Claypit Hill Rd., asked what time CPC (Community Preservation Committee) applications were being discussed on the agenda.

**A4. Annual Town Meeting and Annual Town Election 2020**

- **Vote to open Town Election Warrant**
- **Vote to open Town Meeting Warrant from December 13, 2019 through January 15, 2020 at 4:30 p.m.**

L. Anderson moved, seconded by D. Levine, that the Board of Selectmen vote to open the Warrant for the Annual Town Meeting to begin on Sunday, April 5, 2020 at 1:00 p.m. in the Wayland High School Field House, and the Annual Election to be held on Tuesday, March 31, 2020 at designated polling places. The warrant for said Annual Town Meeting will be open from Friday, December 13, 2019, at 8:30 a.m., through Wednesday, January 15, 2020, at 4:30 p.m. In accordance with Chapter 36, Section 36-3 of the Code of the Town of Wayland, all articles for consideration and inclusion in said warrant shall be submitted to the Selectmen's Office in Wayland Town Building at 41 Cochituate Road, Wayland, Massachusetts by 4:30 p.m. on Wednesday, January 15, 2020 YEA: L. Anderson, M. Antes, T. Fay, C. Karlson, D. Levine. NAY: none. ABSENT: none. ABSTAIN: none. Adopted 5-0.

**A17. Topics not reasonably anticipated by the Chair 48 hours in advance of the meeting, if any:**  
C. Karlson reported that the Finance Committee would like to move their warrant article workshop from Jan. 21 to Jan. 22. C. Karlson asked members if they were available.

T. Fay moved, seconded by D. Levine, that the Board of Selectmen vote that the Finance Committee's article workshop date be changed from Jan. 21, 2020 to Jan. 22, 2020 on the Annual Town Meeting Schedule. YEA: L. Anderson, M. Antes, T. Fay, D. Levine. NAY: C. Karlson. ABSENT: none. ABSTAIN: none. Adopted 4-1.

**A3. Discussion and potential vote to authorize Elizabeth Doucette, Assistant Town Administrator, to sign a Substantial Amendment to the Annual Action Plan, allocating \$11,020 of HOME program funds for a Tenant-Based Rental Assistance program. Public Comment will be accepted during the meeting and will be accepted for a 30-day period, through January 30, 2020, via email to [edoucette@wayland.ma.us](mailto:edoucette@wayland.ma.us) or in writing to Elizabeth Doucette, Assistant Town Administrator, at 41 Cochituate Road, Wayland, MA 01778.**



**A10. TA Review: Deliver and discuss Town Administrator Louise Miller's evaluation** C. Karlson reported that Board members and L. Miller have received a copy of the final composite evaluation, which is now considered a public document. She stated that the overall composite rating is a 4 ½ out of 5 and that the Board was uniform in its praise of L. Miller's work in this first year and feels fortunate to have her at the helm. C. Karlson opened up the discussion to Board members to comment individually.

D. Levine discussed the potential for growth in the public relations/communications area. He suggested that citizens need to be aware of the competing priorities that the Town Administrator, Town staff and committees have to juggle. He asked for a more robust on-line presence. T. Fay agreed with the positive review, noting L. Miller's skills regarding environmental issues, legal knowledge, temperament, and hard work. He noted that the office has to be staffed properly and thanked L. Miller for her dedication. L. Anderson said it has been a pleasure working with her and also noted that filling open positions is critical to the functioning of the Town. C. Karlson and M. Antes noted the positive changes regarding negotiations, employee moral, and hiring practices.

### **A11. Town Administrator's Report**

1. **Community Preservation Act Applications** Requests were submitted for two playgrounds, as well as two options for each of the playgrounds (total resurfacing and accessible paths for wheelchairs). The Town received \$50,000 from the state to purchase more accessible playground equipment. The Library application includes making two entrance doors handicap accessible. Funding for the two entrance doors needs to be addressed even if the CPA funds are not granted. It is a safety issue for egress from the main floor for people in wheelchairs.
2. **Council on Aging/Community Center Building** RFP has been advertised and there have been two submissions so far. The RFP will be released soon. E. Doucette said it was advertised for at least a month. The different options are purchase of a building , purchase of land, or a lease.
3. **Loker Field Project Update** This item was already discussed.
4. **River's Edge Update** The Conservation Commission voted the issuance of their permit. The ZBA has scheduled the next hearing for December 17. It was noted that the Town's Safe Harbor expires on Jan. 15, 2020. We applied for a state grant for removal of soil for up to \$500k.
5. **Cass Litigation** This case has been resolved in its entirety. The Town is responsible for the payment of \$50,000.
6. **State of the Town Update** L. Miller and C. Karlson will be presenting tomorrow and taking questions.
7. **Cascade 40B Update** This is still in mediation and L. Miller asked for consent to proceed with Town Counsel to get the matter moving forward. It has been in mediation for a year. The Board agreed to let her proceed.
8. **MMA Annual Meeting** Schedule of activities is included in the packet.

L. Miller reported on an additional item that the Town has received 5 proposals for the Automatic Meter Reading (AMR) project.

**A13. Review and potential vote of revised Community Preservation Act applications for Housing** The Board reviewed the affordable housing CPA applications that have been revised by the Municipal Affordable Housing Trust. M. Antes reviewed the changes proposed by the Trust. C. Karlson noted that the Chair of the CPC is willing to look at amended applications.

T. Fay moved, seconded by L. Anderson, that the Board of Selectmen approve revisions to the CPC applications for housing set forth within the project application that is before us. YEA: L. Anderson, M. Antes, T. Fay, C. Karlson, D. Levine. NAY: none. ABSENT: none. ABSTAIN: none. Adopted 5-0.

## Costello, Christopher

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**From:** Fay, Thomas  
**Sent:** Sunday, February 13, 2022 2:15 PM  
**To:** Costello, Christopher  
**Cc:** Crane, Stephen; Karlson, Cherry  
**Subject:** FW: H4315 comments - Lea Anderson  
**Attachments:** H4315 with questionsL.A.2-12.docx

Chris

Please insert the email and attachment into the 2.16.22 BOS packet.

Thanks,

Tom

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**From:** Lea Anderson <lea.t.anderson@gmail.com>  
**Sent:** Saturday, February 12, 2022 7:15 PM  
**To:** Fay, Thomas <tfay@wayland.ma.us>  
**Subject:** H4315 comments

[**NOTICE:** This message originated outside of the **Town of Wayland Email System -- DO NOT CLICK on links or open attachments** unless you are sure the content is safe.]

Dear Tom,

Thank you for sending me the latest version of the Select Board Town Manager Act in the Town of Wayland with additional edits and questions from the Senate Counsel. The edits are largely non-substantive.

I have included my answers to the questions posed in the comments. Please feel free to share my opinions and let me know if you need further help.

Thank you and the Board of Selectmen for moving this along.

Best regards,  
Lea

## Costello, Christopher

---

**From:** Fay, Thomas  
**Sent:** Monday, February 14, 2022 1:32 PM  
**To:** Costello, Christopher  
**Cc:** Crane, Stephen  
**Subject:** FW: H4315 comments - proposed Town of Wayland Special Act  
**Attachments:** KP-#800044-v1-WAYL\_H4315\_with\_questionsL\_A\_2-12\_and\_responses.DOCX

Chris

Please add this version to the bill to the packet (third one). Please include this email, as I am noting that the only comment from town counsel, Attorney Murray, is a comment on page 8, around line 155.

Thanks,

Tom

**HOUSE . . . . . No. 4315**

Substituted by the House, on motion of Ms. Garlick of Needham, for a bill with the same title (House, No. 4087) [Local Approval Received]. January 3, 2022.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act creating select board town manager form of government in the town of Wayland.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 320 of the acts of 2004 is hereby repealed.

2 SECTION 2. There shall be a select board town manager form of government in the town  
3 of Wayland as established in this act.

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5 the select board and shall be vested with all of the powers and duties conferred upon a board of  
6 selectmen by any general or special law. All references to the board of selectmen contained in  
7 the town code shall be construed as referring to the select board and all powers and duties  
8 conferred upon the board of selectmen by the town code shall be vested in the select board.

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10 Wayland and shall serve as the chief policymaking body of the town.

11 (b) The select board shall consist of 5 residents of the town, elected by ballot, to serve a  
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13 members shall be elected each year. On the effective date of this act, the incumbent members of  
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15 referred to as members of the select board.

16 (c) The select board shall develop and promulgate policy directives and regulations that  
17 shall be followed by all agencies serving under it and, in conjunction with other elected town  
18 officers and multiple-member bodies, shall develop and promulgate policies and regulations  
19 designed to bring the operation of all town agencies into harmony; provided, however, nothing in  
20 this section shall authorize any member of the select board or a majority of such members to  
21 become involved in the day-to-day administration of a town agency nor shall this provision be  
22 construed as conferring upon the select board any policy-making directives or regulations  
23 specifically reserved to other town boards or commissions by statute or town code.

24 (d) The select board shall cause the town code, rules and regulations of the town to be  
25 enforced.

26 (e) The select board shall appoint a town manager, town counsel, independent auditor and  
27 any other boards, committees and commissions according to town code, statute or any special  
28 act. The select board shall also appoint any other multi-member boards for which no other  
29 method of appointment is provided by the town code, statute or special act.

30 (f) The select board shall have full authority as an agent of the town to employ counsel to  
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32 ordered by vote of the town; provided, however, that this authority shall not extend to employing  
33 counsel to the school committee.

34 (g) The select board shall cause an adequate supply of the full town report to be available  
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48 (j) The select board, by an affirmative vote of not less than 4 members, may appoint a  
49 town manager for a term of not more than 3 years, as the select board deems to be in the best  
50 interests of the town. The town manager shall receive such aggregate compensation and benefits,  
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52 establish a written employment contract with the town manager pursuant to section 108N of  
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55 (k) The town manager shall be appointed on the basis of educational, management and  
56 administrative qualifications and experience, including at least a bachelor's degree from an  
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59 combination of education and business management experience.

60 (l) The town manager shall devote full-time to the responsibilities of the office. The town  
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64 SECTION 5. (a) The town manager shall be the chief administrative and operating officer  
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67 the activities under this act, in the town manager's job description and any other duties assigned  
68 to the town manager by the select board or in compliance with federal and state law and the town  
69 code and town policies.

70 (c) The town manager shall not set town policy, but shall ensure there is appropriate  
71 coordination in the implementation of town policy working across all town departments in  
72 conjunction with all elected and appointed **boards** and committees.

**Commented [H(4):** add "commissions"? elsewhere in the bill  
you do refer to commissions. Was it omitted intentionally here?

73 (d) The town manager shall ensure that all town employees, boards, commissions and  
74 committees comply with the town's financial, personnel and legal policies and procedures, as  
75 well as all town meeting votes, town code, federal and state law and regulations.

76 (e) The town manager shall be responsible for the management of all financial,  
77 administrative and operational affairs of the town and town departments and all boards,  
78 commissions and committees, excluding the school department; provided, however, that all  
79 boards, commissions and committees shall continue to exercise permitting or policy-making  
80 authority as provided by state law.

81 (f) The town manager shall be responsible for overseeing, coordinating and making  
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85 and regulatory authority and responsibility held by department heads and elected and appointed  
86 boards, commissions and committees so the town manager can effectively support these officers  
87 in the execution of their duties. Unless expressly stated in this act, nothing in this act shall  
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90 (h) With respect to town policies and programs that impact multiple areas of town  
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92 and committees and town department heads and shall be responsible for ensuring there is  
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95 (i) With respect to the development, implementation and execution of policies and  
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98 (ii) communicate activities, including projects, plans and studies, so that necessary input  
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102 (j) With the exception of the school department and library, and except as otherwise  
103 provided in the town code or chapter 347 of the acts of 2008, to streamline services, the town  
104 manager may create a new department, reorganize, eliminate or consolidate town departments or  
105 functions, in whole or in part, and assign functions of a department to another department,  
106 subject to the approval of the select board.

107 (k) The town manager shall be the town's records access officer under the public records  
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109 committees, be responsible for the preparation, filing and maintenance of all records and reports  
110 on behalf of the town.

**Commented [H(5)]:** which statute? do you mean 66 of the General Laws?  
<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleX/Chapter66/Section6A>

111 (l) The town manager shall oversee crisis intervention in emergency situations, working  
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115 and committees and, ultimately, to the select board for assistance in resolution, if necessary.

**Commented [H(6)]:** right?

**Commented [H(7)]:** right?

116 SECTION 6. (a) The town manager shall be the chief financial officer of the town of  
117 Wayland.

118 (b) The town manager shall initiate, draft and have general oversight of the process of  
119 preparing the town's annual operating and capital budgets for submission to the finance  
120 committee. To assist the town manager in preparing the proposed annual operating and capital  
121 budgets, all department heads, boards, commissions and committees of the town, including the  
122 school department, shall furnish all relevant information and submit to the town manager, in  
123 writing and in such form as the town manager shall prescribe, a detailed estimate of the  
124 appropriations required and available funds.

125 (c) The town manager shall draft and update a 5-year capital improvement plan for all  
126 town departments for submission to the finance committee.

127 (d) The town manager shall work with the finance director and finance committee to:

128 (i) develop long-term financial strategies addressing operational and capital financial  
129 needs of the town;

130 (ii) establish set budgetary guidelines to be used in the development of annual budgets;

131 (iii) review all operating and capital budgets of all town departments and make  
132 recommendations to the affected boards, commissions and committees and to the finance  
133 committee about priorities important to budget development; and

134 (iv) evaluate actual expenditures and receipts against budgets and coordinate with  
135 affected department heads, boards, commissions and committees the development of plans to  
136 manage to the budget or obtain finance committee approval for reserve fund transfers, in advance  
137 of spending, when possible.

138 (e) The town manager shall serve as the town's chief procurement officer pursuant to  
139 state and federal law and shall ensure that all town departments comply with applicable  
140 procurement laws. The town manager may, in the town manager's discretion, delegate any  
141 procurement responsibilities.

142 (f) Unless any general or special law provides to the contrary, the town manager may  
143 execute all grant applications and shall award and execute all contracts binding the town up to a  
144 set amount to be established by policy set by the select board.

145 SECTION 7. (a) Except as expressly provided in this act, the town manager shall appoint,  
146 on the basis of merit and fitness alone, all department heads or similar positions, in consultation  
147 with the respective boards, commissions and committees that the department heads or similar  
148 positions support and in compliance with any applicable provision of a collective bargaining  
149 agreement, with the exception of the school department and library.

150 (b) The town manager shall be responsible for appointing subordinates to department  
151 heads or similar positions. Unless otherwise provided by the terms of an applicable collective  
152 bargaining agreement, the department head or similar position may, with the consent of the town  
153 manager or their designee, appoint, on the basis of merit and fitness alone, all subordinate  
154 employees of each town department, with the exception of the school department.

155 (c) Unless otherwise provided under this act, the town manager shall be responsible for  
156 appointing all other appointed employees for whom no other method of appointment is provided  
157 by the town code or other special act.

158 (d) The town manager may, for cause, discipline or remove any department head or  
159 similar position, with the exception of the school department and library director, and shall, in

**Commented [H(8)]:** do you mean that the town manager cannot appoint these positions or just that the collective bargaining provision won't apply? I may want to move the words around to clarify.

**Commented [H(9)]:** did you mean to exclude the school department and the library here too?

**Commented [H(10)]:** library?

160 consultation with the applicable department head or similar position, discipline or remove all  
161 subordinate employees of each town department, with the exception of the school department.

Commented [H(11)]: library?

162 (e) The town manager shall appoint, on the basis of merit and fitness alone, with  
163 ratification by a vote of not less than 3 members of the select board, and evaluate, discipline and,  
164 for cause, remove, without the ratification of the select board:

165 (i) a police chief;

166 (ii) a fire chief;

167 (iii) a finance director; and

168 (iv) a town clerk.

169 (f) In the event of a vacancy, disability or absence anticipated to be greater than 30 days  
170 of any department head or any position appointed by the town manager, the town manager may  
171 appoint someone to serve in an acting or interim capacity for the period of such vacancy,  
172 disability or absence.

173 (g) Working with the town's human resource department, the town manager shall be  
174 responsible for the daily administration of the town-wide personnel system, including the  
175 maintenance of personnel records and the enforcement of personnel policies, rules and  
176 regulations and managing personnel costs to ensure maximum efficiency and fairness across  
177 town departments.

178 (h) The town manager may develop a performance evaluation process and establish  
179 performance standards not inconsistent with any terms of any collective bargaining agreement.

180 (i) The town manager shall be responsible for the annual evaluation of job performance  
181 of all town department heads, including the town clerk and other positions appointed by the town  
182 manager but excluding the school department and library director, and shall incorporate any  
183 input or recommendations received from any elected or appointed board, commission or  
184 committee served by such department heads; provided, however, that evaluation of the library  
185 director shall include input from the town manager. The town manager shall be responsible for  
186 ensuring the completion of annual evaluations of the job performance of all subordinate town  
187 employees, excluding those of the school department.

Commented [M(12)]: library?

188 (j) The town manager shall serve as the agent of the select board and negotiate collective  
189 bargaining agreements on behalf of the select board in accordance with chapter 150E of the  
190 General Laws; provided, however, that such agreements shall be subject to ratification by the  
191 select board and subject to funding by town meeting. The town manager may designate  
192 appropriate employees to assist with collective bargaining.

193 SECTION 8. (a) Except as otherwise provided in chapter 347 of the acts of 2008, the  
194 town manager shall be responsible for the construction, reconstruction, restoration, rehabilitation,  
195 repair and maintenance of all town buildings and all town real and personal property and  
196 information technology and infrastructure. Nothing in this section shall confer any authority  
197 upon the town manager to have access to information that is otherwise unauthorized under state  
198 law.

199 (b) The town manager shall, directly or through the town's various departments, boards,  
200 commissions and committees, maintain an inventory of all town-owned real and personal  
201 property.

202 SECTION 9. (a) Upon the enactment of this act, the position of town administrator shall be  
203 abolished and the incumbent thereof shall serve as the acting town manager, or if there is no  
204 incumbent, the select board shall appoint an acting town manager. The acting town manager  
205 shall serve until the select board appoints a permanent town manager

206 (b) Following the enactment of this act, the select board shall appoint a town manager,  
207 and if the select board so chooses, the incumbent town administrator may be appointed town  
208 manager on a permanent basis.

**Commented [H(13)]:** for clarity, should this read "the acting town manager"?

209 (b) Upon the effective date of this act, any reference to the town administrator existing in  
210 any provision of the town code or any other special act shall be construed as referring to the town  
211 manager. All powers and duties conferred upon the town administrator by the town code or other  
212 special act shall be vested in the town manager, unless otherwise provided in this act.

213 (c) Upon the effective date of this act, sections 58 and 60 of the town code shall be  
214 repealed.

215 (d) Upon the effective date of this act, all town officers, boards, commissions and  
216 employees shall continue to perform their duties in the same manner and to the same extent as  
217 they have performed the same prior to the effective date of this act, except that, upon the  
218 appointment of a town manager, the powers and duties outlined in this act shall be vested in the  
219 town manager.

220 SECTION 10. The town manager may be removed by an affirmative vote of not less than  
221 4 members of the select board in accordance with the town manager's contract, if applicable.

222 SECTION 11. If the town manager shall be absent from their office for not more than 14  
223 days, the town manager may designate a qualified person to serve as the acting town manager  
224 and to perform the duties of the office of the town manager during this period of absence. If the  
225 town manager shall be absent for more than 14 days or the office of town manager shall be  
226 vacant for more than 14 days, the select board may appoint a qualified person to serve as the  
227 acting town manager and to perform the duties of the office of the town manager during the  
228 period of any vacancy caused by the town manager's absence, illness, suspensions, removal or  
229 resignation. The appointment by the select board shall be for a period of not more than 6 months,  
230 but such appointment may be extended by majority vote of the select board.

231 SECTION 12. (a) On the effective date of this act, the position of town clerk shall cease to  
232 be an elected position and shall become a position appointed by the town manager pursuant to  
233 this act.

234 (b) The incumbent in the office of town clerk shall continue to serve until the expiration  
235 of the term for which the town clerk was elected and at the expiration of that term, a town clerk  
236 shall be appointed by the town manager as provided in this act. If the incumbent in the office of  
237 town clerk vacates the office prior to the expiration of the term for which the town clerk was  
238 elected, the office of town clerk shall cease to be an elected position and shall be appointed by  
239 the town manager as provided in this act.

240 SECTION 13. If there is a conflict between any provision of this act and any provision of  
241 the town code, rules, regulations, orders, special acts, acceptances of laws or other special acts  
242 pertaining to the town of Wayland, this act shall prevail. All other provisions of town code,  
243 resolutions, rules, regulations and votes of the town meeting that are in force at the time this act

244 is enacted, not inconsistent with or superseded by the provisions of this act, shall continue in full  
245 force and effect until amended or repealed.

246 SECTION 14. This form of government shall take effect upon its passage.

247 This act shall take effect upon its passage.



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**Commented [LA3]:** Yea, this is correct.

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**Commented [H(6)]:** add "commissions"? elsewhere in the bill you do refer to commissions. Was it omitted intentionally here?

**Commented [LA7]:** Yes. Add commissions. It was an inadvertent omission.

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**Commented [H(10)]:** right?

**Commented [LA11]:** Yes

**Commented [H(12)]:** right?

**Commented [LA13]:** Yes

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122 school department, shall furnish all relevant information and submit to the town manager, in  
123 writing and in such form as the town manager shall prescribe, a detailed estimate of the  
124 appropriations required and available funds.

125 (c) The town manager shall draft and update a 5-year capital improvement plan for all  
126 town departments for submission to the finance committee.

127 (d) The town manager shall work with the finance director and finance committee to:

128 (i) develop long-term financial strategies addressing operational and capital financial  
129 needs of the town;

130 (ii) establish set budgetary guidelines to be used in the development of annual budgets;

131 (iii) review all operating and capital budgets of all town departments and make  
132 recommendations to the affected boards, commissions and committees and to the finance  
133 committee about priorities important to budget development; and

134 (iv) evaluate actual expenditures and receipts against budgets and coordinate with  
135 affected department heads, boards, commissions and committees the development of plans to  
136 manage to the budget or obtain finance committee approval for reserve fund transfers, in advance  
137 of spending, when possible.

138 (e) The town manager shall serve as the town's chief procurement officer pursuant to  
139 state and federal law and shall ensure that all town departments comply with applicable  
140 procurement laws. The town manager may, in the town manager's discretion, delegate any  
141 procurement responsibilities.

142 (f) Unless any general or special law provides to the contrary, the town manager may  
143 execute all grant applications and shall award and execute all contracts binding the town up to a  
144 set amount to be established by policy set by the select board.

145 SECTION 7. (a) Except as expressly provided in this act, the town manager shall appoint,  
146 on the basis of merit and fitness alone, all department heads or similar positions, in consultation  
147 with the respective boards, commissions and committees that the department heads or similar  
148 positions support and in compliance with any applicable provision of a collective bargaining  
149 agreement, with the exception of the school department and library.

150 (b) The town manager shall be responsible for appointing subordinates to department  
151 heads or similar positions. Unless otherwise provided by the terms of an applicable collective  
152 bargaining agreement, the department head or similar position may, with the consent of the town  
153 manager or their designee, appoint, on the basis of merit and fitness alone, all subordinate  
154 employees of each town department, with the exception of the school department.

155 (c) Unless otherwise provided under this act, the town manager shall be responsible for  
156 appointing all other appointed employees for whom no other method of appointment is provided  
157 by the town code or other special act.

158 (d) The town manager may, for cause, discipline or remove any department head or  
159 similar position, with the exception of the school department and library director, and shall, in

**Commented [H(14)]:** do you mean that the town manager cannot appoint these positions or just that the collective bargaining provision won't apply? I may want to move the words around to clarify.

**Commented [LA15]:** Town manager cannot appoint department head for the schools (superintendent) or the library (director).

**Commented [H(16)]:** did you mean to exclude the school department and the library here too?

**Commented [LA17]:** Only exclusion in section b is school department.

**Commented [H(18)]:** library?



160 consultation with the applicable department head or similar position, discipline or remove all  
161 subordinate employees of each town department, with the exception of the school department.

Commented [H(19)]: library?

Commented [LA20]: Just the school department is excepted.

162 (e) The town manager shall appoint, on the basis of merit and fitness alone, with  
163 ratification by a vote of not less than 3 members of the select board, and evaluate, discipline and,  
164 for cause, remove, without the ratification of the select board:

165 (i) a police chief;

166 (ii) a fire chief;

167 (iii) a finance director; and

168 (iv) a town clerk.

169 (f) In the event of a vacancy, disability or absence anticipated to be greater than 30 days  
170 of any department head or any position appointed by the town manager, the town manager may  
171 appoint someone to serve in an acting or interim capacity for the period of such vacancy,  
172 disability or absence.

173 (g) Working with the town's human resource department, the town manager shall be  
174 responsible for the daily administration of the town-wide personnel system, including the  
175 maintenance of personnel records and the enforcement of personnel policies, rules and  
176 regulations and managing personnel costs to ensure maximum efficiency and fairness across  
177 town departments.

178 (h) The town manager may develop a performance evaluation process and establish  
179 performance standards not inconsistent with any terms of any collective bargaining agreement.

180 (i) The town manager shall be responsible for the annual evaluation of job performance  
181 of all town department heads, including the town clerk and other positions appointed by the town  
182 manager but excluding the school department and library director, and shall incorporate any  
183 input or recommendations received from any elected or appointed board, commission or  
184 committee served by such department heads; provided, however, that evaluation of the library  
185 director shall include input from the town manager. The town manager shall be responsible for  
186 ensuring the completion of annual evaluations of the job performance of all subordinate town  
187 employees, excluding those of the school department.

Commented [M(21)]: library?

Commented [LA22]: Exclusion applies only to school department, not the library

188 (j) The town manager shall serve as the agent of the select board and negotiate collective  
189 bargaining agreements on behalf of the select board in accordance with chapter 150E of the  
190 General Laws; provided, however, that such agreements shall be subject to ratification by the  
191 select board and subject to funding by town meeting. The town manager may designate  
192 appropriate employees to assist with collective bargaining.

193 SECTION 8. (a) Except as otherwise provided in chapter 347 of the acts of 2008, the  
194 town manager shall be responsible for the construction, reconstruction, restoration, rehabilitation,  
195 repair and maintenance of all town buildings and all town real and personal property and  
196 information technology and infrastructure. Nothing in this section shall confer any authority  
197 upon the town manager to have access to information that is otherwise unauthorized under state  
198 law.

199 (b) The town manager shall, directly or through the town's various departments, boards,  
200 commissions and committees, maintain an inventory of all town-owned real and personal  
201 property.

202 SECTION 9. (a) Upon the enactment of this act, the position of town administrator shall be  
203 abolished and the incumbent thereof shall serve as the acting town manager, or if there is no  
204 incumbent, the select board shall appoint an acting town manager. The acting town manager  
205 shall serve until the select board appoints a permanent town manager

206 (b) Following the enactment of this act, the select board shall appoint a town manager,  
207 and if the select board so chooses, the incumbent town administrator may be appointed town  
208 manager on a permanent basis.

209 (b) Upon the effective date of this act, any reference to the town administrator existing in  
210 any provision of the town code or any other special act shall be construed as referring to the town  
211 manager. All powers and duties conferred upon the town administrator by the town code or other  
212 special act shall be vested in the town manager, unless otherwise provided in this act.

213 (c) Upon the effective date of this act, sections 58 and 60 of the town code shall be  
214 repealed.

215 (d) Upon the effective date of this act, all town officers, boards, commissions and  
216 employees shall continue to perform their duties in the same manner and to the same extent as  
217 they have performed the same prior to the effective date of this act, except that, upon the  
218 appointment of a town manager, the powers and duties outlined in this act shall be vested in the  
219 town manager.

220 SECTION 10. The town manager may be removed by an affirmative vote of not less than  
221 4 members of the select board in accordance with the town manager's contract, if applicable.

**Commented [H(23)]:** for clarity, should this read "the acting town manager"?

**Commented [LA24]:** Yes. It should read "the acting town manager"

222 SECTION 11. If the town manager shall be absent from their office for not more than 14  
223 days, the town manager may designate a qualified person to serve as the acting town manager  
224 and to perform the duties of the office of the town manager during this period of absence. If the  
225 town manager shall be absent for more than 14 days or the office of town manager shall be  
226 vacant for more than 14 days, the select board may appoint a qualified person to serve as the  
227 acting town manager and to perform the duties of the office of the town manager during the  
228 period of any vacancy caused by the town manager's absence, illness, suspensions, removal or  
229 resignation. The appointment by the select board shall be for a period of not more than 6 months,  
230 but such appointment may be extended by majority vote of the select board.

231 SECTION 12. (a) On the effective date of this act, the position of town clerk shall cease to  
232 be an elected position and shall become a position appointed by the town manager pursuant to  
233 this act.

234 (b) The incumbent in the office of town clerk shall continue to serve until the expiration  
235 of the term for which the town clerk was elected and at the expiration of that term, a town clerk  
236 shall be appointed by the town manager as provided in this act. If the incumbent in the office of  
237 town clerk vacates the office prior to the expiration of the term for which the town clerk was  
238 elected, the office of town clerk shall cease to be an elected position and shall be appointed by  
239 the town manager as provided in this act.

240 SECTION 13. If there is a conflict between any provision of this act and any provision of  
241 the town code, rules, regulations, orders, special acts, acceptances of laws or other special acts  
242 pertaining to the town of Wayland, this act shall prevail. All other provisions of town code,  
243 resolutions, rules, regulations and votes of the town meeting that are in force at the time this act

244 is enacted, not inconsistent with or superseded by the provisions of this act, shall continue in full  
245 force and effect until amended or repealed.

246 SECTION 14. This form of government shall take effect upon its passage.

247 This act shall take effect upon its passage.

**HOUSE . . . . . No. 4315**

Substituted by the House, on motion of Ms. Garlick of Needham, for a bill with the same title (House, No. 4087) [Local Approval Received]. January 3, 2022.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act creating select board town manager form of government in the town of Wayland.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 320 of the acts of 2004 is hereby repealed.

2 SECTION 2. There shall be a select board town manager form of government in the  
3 town of Wayland, ~~which shall be~~ established in this act.

4 SECTION 3. The board of selectmen in the town of Wayland shall hereafter be known as  
5 the select board ~~and who~~ shall be vested with all of the powers and duties conferred upon a  
6 board of selectmen by any general or special law. All references to the board of selectmen  
7 contained in the town code shall be construed as referring to the select board, and all powers and  
8 duties conferred upon the board of selectmen by the town code shall be vested in the select  
9 board.

10 SECTION 4. (a) The select board shall be the chief executive officers of the town of  
11 Wayland and shall serve as the chief policymaking body of the town.

12 (b) The select board shall consist of 5 residents of the town, elected by ballot, to serve a  
13 term of 3 years. The terms of the members of the select board shall be staggered such that 1 or 2  
14 members shall be elected each year. ~~Up~~On the effective date of this act, the incumbent  
15 members of the board of selectmen shall continue in office for the duration of their elected terms  
16 but shall be referred to as members of the select board.

17 (c) The select board shall develop and promulgate policy directives and regulations that  
18 shall be followed by all agencies serving under it and, in conjunction with other elected town  
19 officers and multiple-member bodies, shall develop and promulgate policies and regulations  
20 designed to bring the operation of all town agencies into harmony; provided, however, nothing in  
21 this section shall authorize any member of the select board or a majority of such members to  
22 become involved in the day-to-day administration of a town agency nor shall this provision be  
23 construed as conferring upon the select board any policy-making directives or regulations  
24 specifically reserved to other town boards or commissions by statute or town code.

25 (d) The select board shall cause the town code, rules and regulations of the town to be  
26 enforced.

27 (e) The select board shall appoint a town manager, town counsel, independent auditor and  
28 any other boards, committees and commissions according to town code, statute or any special  
29 act. The select board shall also appoint any other multi-member boards for ~~whom~~ which no other  
30 method of appointment is provided by the town code, statute or special act.

31 (f) The select board shall have full authority as an ~~agents~~ of the town to employ counsel  
32 to commence, prosecute and defend suits in the name of the town, unless otherwise especially

33 ordered by vote of the town; provided, however, that this. ~~Said~~ authority shall not extend to  
34 employing counsel to the school committee.

35 (g) The select board shall cause an adequate supply of the full town report to be available  
36 in the town offices and in the public library from which to furnish a copy to any interested  
37 person; and the select board shall cause the warrant and finance committee's report with  
38 recommendations to be served as provided in section 36-2 of the town code.

39 (h) The select board ~~shall have the authority to~~ may declare a state of emergency in the  
40 town ~~of Wayland~~ upon the occurrence of any disaster, catastrophe, fire, flood, earthquake, storm,  
41 public health emergency, other natural calamity, act of terrorism or cyber attack. Any state of  
42 emergency proclaimed by the select board shall, ~~unless sooner terminated by proclamation of the~~  
43 ~~select board,~~ terminate 5 days from the day it takes effect, unless sooner terminated by  
44 proclamation of the select board.

45 (i) The select board ~~shall have full authority to~~ may establish rules and regulations,  
46 binding upon all boards, commissions, committees, councils, authorities, officials and employees  
47 of the town ~~of Wayland~~, governing the use, marking, record-keeping, maintenance and reporting  
48 requirements pertaining to town-owned vehicles and reimbursement for the use of privately  
49 owned vehicles by employees and officials while on town business.

50 (j) The select board, by an affirmative vote of ~~at least~~ not less than 4 members, may  
51 appoint a town manager for a term ~~not to exceed~~ of not more than 3 years, as the select board  
52 deems to be in the best interests of the town. The town manager shall receive such aggregate  
53 compensation and benefits, not exceeding the amount appropriated, as the select board may  
54 determine. The select board may establish a written employment contract with the town manager

- Commented [JM1]: Is this correct?
- Commented [WJ(2R1)]: Defer to Bianca here.
- Commented [LA3]: Yea, this is correct.
- Commented [H(4)]: This provides for election warrants. Is this what you mean to reference here? <https://ecode360.com/12284966>
- Commented [LA5]: Yes, this is the correct reference.



55 pursuant to section 108N of chapter 41 of the ~~G~~general ~~L~~aws, to provide for the salary, fringe  
56 benefits, and other conditions of employment. The town manager position shall be a non-union  
57 position.

58 (k) The town manager shall be appointed on the basis of educational, management and  
59 administrative qualifications and experience, including at least a bachelor's degree from an  
60 accredited 4-year college or university. The town manager shall have considerable professional  
61 experience, consisting of compensated service in government administration or an equivalent  
62 combination of education and business management experience.

63 (l) The town manager shall devote full-time to the responsibilities of the office. The town  
64 manager shall hold no elective Wayland town office. The town manager may be appointed by the  
65 select board to any other compatible town office or position, but the town manager shall engage  
66 in no other business or occupation without advance written authorization by the select board.

67 SECTION 5. (a) The town manager shall be the chief administrative and operating officer  
68 of the town.

69 (b) The town manager shall be responsible for managing, supervising and executing all of  
70 the activities ~~noted in~~under this act, in the town manager's job description and any other duties  
71 assigned to the town manager by the select board or in compliance with federal and state law and  
72 the town code and town policies.

73 (c) The town manager ~~shall~~will not set town policy, but ~~shall~~will ensure there is  
74 appropriate coordination in the implementation of town policy working across all town  
75 departments in conjunction with all elected and appointed ~~boards~~ commissions and committees.

**Commented [H(6):** add "commissions"? elsewhere in the bill you do refer to commissions. Was it omitted intentionally here?

**Commented [LA7]:** Yes. Add commissions. It was an inadvertent omission.

76 (d) The town manager shall ensure that all town employees, boards, commissions and  
77 committees comply with the town's financial, personnel and legal policies and procedures, as  
78 well as all town meeting votes, town code, federal and state law and ~~all~~ regulations.

79 (e) The town manager shall be responsible for the management of all financial,  
80 administrative and operational affairs of the town and town departments and all boards,  
81 commissions and committees, ~~but~~ excluding the school department; provided, however, that all  
82 boards, commissions and committees shall continue to exercise permitting or policy-making  
83 authority as provided ~~by~~ state law.

84 (f) The town manager shall be responsible for overseeing, coordinating, and making  
85 recommendations that may impact multiple town boards and committees, broadly or in detail,  
86 regarding town financial, personnel and legal activities.

87 (g) The town manager shall understand and have a working knowledge of the statutory  
88 and regulatory authority and responsibility held by department heads and elected and appointed  
89 boards, commissions and committees so the town manager can effectively support these officers  
90 in the execution of their duties. Unless expressly stated ~~in this act~~ ~~herein~~, nothing in this act ~~is~~  
91 ~~intended to~~ shall reassign policy-making or permit granting statutory authority of any department  
92 head or any elected or appointed board, commission or committee to the town manager.

93 (h) With respect to town policies and programs that impact multiple areas of town  
94 government, the town manager shall work with all elected and appointed boards, commissions  
95 and committees and town department heads ~~and~~ shall be responsible for ensuring there is  
96 appropriate administration and coordination ~~in the:~~ ~~both~~ (i) ~~in the~~ implementation and on-going

97 adherence to town policies; and (ii) ~~in the~~ development and execution of such policies and  
98 programs.

99 (i) With respect to the development, implementation and execution of policies and  
100 programs affecting various town departments, the town manager shall:

101 (i) coordinate the setting of priorities with the rest of the town government;

102 (ii) communicate activities, including projects, plans and studies, so that necessary input  
103 is received from all areas of town government that should be involved in those initiatives; and

104 (iii) coordinate efforts so that cross-functional services to residents and others are  
105 effectively and consistently delivered.

106 (j) With the exception of the school department and library, and except as otherwise  
107 provided in the town code or chapter 347 of the acts of 2008, to streamline services, the town  
108 manager may: ~~(ii)~~ create a new department; ~~(ii)~~ ~~may~~ reorganize, eliminate or consolidate town  
109 departments or functions, in whole or in part; ~~and~~ ~~(iii)~~ ~~may~~ assign functions of ~~one~~ ~~a~~  
110 department to another department, subject to the approval of the select board.

111 (k) The town manager ~~is designated shall serve~~ ~~be as~~ the town's records access officer  
112 under the public records statute ~~and~~ ~~The town manager~~ shall, directly or through the town's  
113 various departments, boards, commissions and committees, be responsible for the preparation,  
114 filing and maintenance of all records and reports on behalf of the town.

115 (l) The town manager ~~shall oversees~~ crisis intervention in emergency situations, working  
116 with other key town department heads, and ~~shall addresses~~ any systemic problems impacting  
117 multiple areas of the town as they arise. The town manager shall ensure priority items are

**Commented [LA8]:** Yes. This is the correct reference.

**Commented [H(9)]:** Is this what you mean?

**Commented [H(10)]:** which statute? do you mean 66 of the General Laws?  
<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleX/Chapter66/Section6A>

**Commented [H(11)]:** right?

**Commented [LA12]:** Yes

**Commented [H(13)]:** right?

**Commented [LA14]:** Yes

118 properly attended to and bring concerns about problem resolution to related boards, commissions  
119 and committees; and, ultimately, to the select board for assistance in resolution, if necessary.

120 SECTION 6. (a) The town manager shall be the chief financial officer of the town of  
121 Wayland.

122 (b) The town manager shall initiate, draft and have general oversight of the process of  
123 preparing the town's annual operating and capital budgets for submission to the finance  
124 committee. To assist the town manager in preparing the proposed annual operating and capital  
125 budgets, all department heads, boards, commissions and committees of the town, including the  
126 school department, shall furnish all relevant information and submit to the town manager, in  
127 writing and in such form as the town manager shall prescribe, a detailed estimate of the  
128 appropriations required and available funds.

129 (c) The town manager shall draft and update a 5-year capital improvement plan for all  
130 town departments for submission to the finance committee.

131 (d) The town manager shall work with the finance director and finance committee to:

132 (i) develop long-term financial strategies addressing operational and capital financial  
133 needs of the town;

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136 recommendations to the affected boards, commissions and committees and to the finance  
137 committee about priorities important to budget development; and

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139 affected department heads, boards, commissions and committees the development of plans to  
140 manage to the budget or obtain finance committee approval for reserve fund transfers, in advance  
141 of spending, when possible.

142 (e) The town manager shall serve as the town's chief procurement officer pursuant to  
143 state and federal law and shall ensure that all town departments comply with applicable  
144 procurement laws. The town manager may, in the town manager's discretion, delegate any  
145 procurement responsibilities.

146 (f) Unless any general or special law provides to the contrary, the town manager ~~is~~  
147 ~~authorized to may~~ execute all grant applications and shall award and execute all contracts binding  
148 the town up to a set amount to be established by policy set by the select board.

149 SECTION 7. (a) Except as expressly provided ~~in this act herein~~, the town manager shall  
150 appoint, on the basis of merit and fitness alone, all department heads or similar positions, in  
151 consultation with the respective boards, commissions and committees that the department heads  
152 or similar positions support and in compliance with any applicable provision of a collective  
153 bargaining agreement, ~~with the exception of~~ the school department and library.

154 (b) The town manager shall ~~ultimately~~ be responsible for appointing subordinates to  
155 department heads or similar positions. ~~Unless~~ otherwise provided by the terms of an applicable  
156 collective bargaining agreement, the department head or similar position may, with the consent  
157 of the town manager or ~~their his or her~~ designee, appoint, on the basis of merit and fitness alone,  
158 all subordinate employees of each town department, with the exception of the school department.

**Commented [H(15)]:** do you mean that the town manager cannot appoint these positions or just that the collective bargaining provision won't apply? I may want to move the words around to clarify.

**Commented [LA16]:** Town manager cannot appoint department head for the schools (superintendent) or the library (director).

**Commented [H(17)]:** did you mean to exclude the school department and the library here too?

**Commented [CMM18]:** My understanding is that the school department should be excluded here but the town manager would appoint subordinates to the library director.

**Commented [LA19]:** Only exclusion in section b is school department.

**Commented [H(20)]:** library?

159 (c) Unless otherwise provided under this act, the town manager shall be responsible for  
160 appointing all other appointed employees for whom no other method of appointment is provided  
161 by the town code or other special act.

162 (d) The town manager may, for cause, discipline or remove any department head or  
163 similar position, with the exception of the school department and library director, and shall, in  
164 consultation with the applicable department head or similar position, discipline or remove all  
165 subordinate employees of each town department, with the exception of the school department.

Commented [H(21)]: library?

Commented [LA22]: Just the school department is excepted.

166 (e) The town manager shall appoint, on the basis of merit and fitness alone, with  
167 ratification by a vote of not less than at least 3 members of the select board, and evaluate,  
168 discipline and, for cause, remove, without the ratification of the select board:

169 (i) a police chief;

170 (ii) a fire chief;

171 (iii) a finance director; and

172 (iv) a town clerk.

173 (f) In the event of a vacancy, disability or absence anticipated to be greater than 30 days  
174 of any department head or any position appointed by the town manager, the town manager may  
175 appoint someone to serve in an acting or interim capacity for the period of such vacancy,  
176 disability or absence.

177 (g) Working with the town's human resource department, the town manager shall be  
178 responsible for the daily administration of the town-wide personnel system, including the  
179 maintenance of personnel records and the enforcement of personnel policies, rules and

180 regulations and managing personnel costs to ensure maximum efficiency and fairness across  
181 town departments.

182 (h) The town manager may develop a performance evaluation process and establish  
183 performance standards not inconsistent with any terms of any collective bargaining agreement.

184 (i) The town manager shall be responsible for the annual evaluation of job performance  
185 of all town department heads, including the town clerk and other positions appointed by the town  
186 manager but excluding the school department and library director, and shall incorporate any  
187 input or recommendations received from any elected or appointed board, commission or  
188 committee served by such department heads; ~~provided, however, that, e~~Evaluation of the library  
189 director shall include input ~~from~~of the town manager. The town manager shall be responsible for  
190 ensuring the completion of annual evaluations of the job performance of all subordinate town  
191 employees, excluding those of the school department.

192 (j) The town manager shall serve as the agent of the select board and negotiate collective  
193 bargaining agreements on behalf of the select board in accordance with chapter 150E of the  
194 ~~G~~general ~~L~~aws; provided, however, that such agreements shall be subject to ratification by the  
195 select board and subject to funding by town meeting. The town manager may designate  
196 appropriate employees to assist with collective bargaining.

197 SECTION 8. (a) Except as otherwise provided in chapter 347 of the acts of 2008, the  
198 town manager shall be responsible for the construction, reconstruction, restoration, rehabilitation,  
199 repair and maintenance of all town buildings and all town real and personal property; and  
200 information technology and infrastructure. Nothing in this ~~provision- section~~ shall ~~be construed~~

**Commented [M(23)]:** library?

**Commented [LA24]:** Exclusion applies only to school department, not the library

201 ~~as conferred~~ any authority upon the town manager to have access to information that is  
202 otherwise unauthorized under state law.

203 (b) The town manager shall, directly or through the town's various departments, boards,  
204 commissions and committees, maintain an inventory of all town-owned real and personal  
205 property.

206 SECTION 9. (a) Upon the enactment of this act, the position of town administrator shall be  
207 abolished and the incumbent thereof shall serve as the acting town manager, or if there is no  
208 incumbent, the select board shall appoint an acting town manager. The acting town manager  
209 shall serve until the select board appoints a permanent town manager.

210 (b) Following the enactment of this act, the select board shall appoint a town manager,  
211 and if the select board so chooses, the incumbent town administrator may be appointed town  
212 manager on a permanent basis.

213 ~~(e)~~ Following the enactment Upon the effective date of this act, any reference to the  
214 town administrator existing in any provision of the town code or any other special act shall be  
215 construed as referring to the town manager. All powers and duties conferred upon the town  
216 administrator by the town code or other special act shall be vested in the town manager, unless  
217 otherwise provided in this act.

218 ~~(c)~~ Following the enactment Upon the effective date of this act, sections 58 and 60 of  
219 the town code shall be repealed ~~and be of no effect~~.

220 ~~(d)~~ Following the enactment Upon the effective date of this act, all town officers,  
221 boards, commissions and employees shall continue to perform their duties in the same manner

**Commented [H(25)]:** for clarity, should this read "the acting town manager"?

**Commented [LA26]:** Yes. It should read "the acting town manager"



222 and to the same extent as they have performed the same prior to the ~~enactment effective date~~ of  
223 this act, except that, upon the appointment of a town manager, the powers and duties outlined  
224 ~~herein this act~~ shall be vested in the town manager.

225 SECTION 10. The town manager may be removed by an affirmative vote of ~~at least~~  
226 ~~not~~ less than 4 members of the select board in accordance with ~~the provisions of~~ the town manager's  
227 contract, if applicable.

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229 than 14 days, the town manager may designate a qualified person to serve as the acting town  
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233 person to serve as the acting town manager and to perform the duties of the office of the town  
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235 suspensions, removal or resignation. The appointment by the select board shall be for a period  
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237 of the select board.

238 SECTION 12. (a) ~~Upon~~ the effective date of this act, the position of town clerk shall  
239 cease to be an elected position and shall become a position appointed by the town manager  
240 pursuant to this act.

241 (b) The incumbent in the office of town clerk shall continue to serve until the expiration  
242 of the term for which the town clerk was elected ~~as town clerk~~, and at the expiration of that term,  
243 a town clerk shall be appointed by the town manager as provided in this act. If the incumbent in

244 the office of town clerk vacates ~~said the~~ office prior to the expiration of the term for which the  
245 town clerk was elected, the office of town clerk shall cease to be an elected position and shall be  
246 appointed by the town manager as provided in this act.

247 SECTION 13. ~~If in the event that~~ there is a conflict between any provision of this act and  
248 any provision of the town code, rules, regulations, orders, special acts, acceptances of laws or  
249 other special acts pertaining to the town of Wayland, this act shall prevail. All other provisions of  
250 town code, resolutions, rules, regulations and votes of the town meeting that are in force at the  
251 time this act is enacted, not inconsistent with or superseded by the provisions of this act, shall  
252 continue in full force and effect until amended or repealed.

253 SECTION 14. This form of government shall take effect upon its passage.

254 ~~SECTION 15.~~ This act shall take effect upon its passage.

---

**Article B. Pay Previous Fiscal Years Unpaid Bills**

*Proposed by: Board of Selectmen*

*Estimated Cost: \$1,978.91*

To determine whether the Town will vote to:

- (a) pay the bills of the prior fiscal years,
- (b) appropriate a sum of money for the payment of the foregoing bills of prior fiscal years; and
- (c) provide for such appropriation by taxation, by transfer from unappropriated funds, by transfer of funds already appropriated for another purpose, by borrowing, or otherwise.

Fiscal Year 2021 liabilities to be paid using Fiscal Year 2022 appropriations:

Amazon Business	\$ 1,717.66	FY22 Town Administrator Expense Budget
Schwaab Inc.	\$ 58.25	FY22 Building Department Expense Budget
Fire Chief's Association of Massachusetts	\$ 50.00	FY22 Fire Department Expense Budget

Fiscal Year 2019 liabilities to be paid using Fiscal Year 2022 appropriations:

WB Mason	\$ 153.00	FY22 Building Department Expense Budget
<b>Total</b>	<b>\$ 1,978.91</b>	

*Some additions may be made later if additional bills are found.*

**FINANCE COMMITTEE COMMENTS:** Occasionally, bills are not paid at the end of a fiscal year for a number of reasons, including late submissions or bill disputes. The unpaid bills from the previous fiscal years are summarized in this article and will be paid using the current year appropriation.

The Board of Selectmen recommends \_\_\_\_\_. Vote: \_\_ - \_\_ - \_\_

**ARGUMENTS IN FAVOR:** This is a standard article that allows the Town to pay bills for the previous fiscal year.

**ARGUMENTS OPPOSED:** The Finance Committee is not aware of any.

**RECOMMENDATION:** The Finance Committee recommends \_\_\_\_\_. Vote: \_\_ - \_\_ - \_\_

**QUANTUM OF VOTE:** 4/5 vote – see Massachusetts General Laws Chapter 44, Section 64.

*For more information about this article, contact Finance Director Brian Keveny at [bkeveny@wayland.ma.us](mailto:bkeveny@wayland.ma.us).*

## § 19-3 Finance Committee: Recommendations and Reports

[Amended 5-5-1983 ATM by Art. 21; 5-1-2000 ATM by Art. 17]

The Purpose and Intent of this section is to define the scope and process for the Finance Committee to prepare recommendations for the Town Meeting Warrant and its Annual Reports.

**Commented [cm2]:** Purpose and intent. New sentence.

After drawing a Town Meeting warrant, the Board of Selectmen shall ~~immediately~~ forward a copy to the Finance Committee. Upon receipt ~~of the warrant~~, the Finance Committee shall consider all articles ~~in the warrant~~ and make ~~such~~ written recommendations per article to Town Meeting as it deems for the best of the Town. In gathering information to prepare its recommendations, if any, relative to an article, the Finance Committee shall review and consider the report submitted by the article sponsor and meet with the sponsor during a public meeting.

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~~However, if the Finance Committee's written recommendation on any article exceeds 150 words in length, then the recommendation on said article shall conclude with a summary of arguments in favor and arguments in opposition that were considered by the Finance Committee in its deliberations.~~ The Finance Committee is not required to include a summary of arguments in favor or arguments in opposition of an article requesting approval of the Town's omnibus operating budget for the ensuing fiscal year or any article the Finance Committee, in consultation with the Finance Director, deems to represent no or a negligible financial impact ~~then the recommendation on said article shall conclude with a summary of reasons favoring the article that were considered by the Finance Committee in its deliberations and a separate summary of reasons disfavoring the article that were considered by the Finance Committee in its deliberations.~~ In gathering information to prepare its recommendations, the Finance Committee shall review and consider the report submitted by the article sponsor and met with the sponsor during a public meeting.

**Commented [cm4]:** Should/could leave out? and start sentence with IF ?

The Finance Committee shall also make an annual report which shall be published as part of the Annual Town Report. Said report shall include appropriation recommendations for the ensuing year and forward-looking statements regarding the finances of the Town and any recommendations the Committee deems necessary and appropriate.

Draft version: ~~1/10/22~~ 2/16/22

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## Article D. OPEB Funding

*Proposed by: Board of Selectmen*

*Estimated Cost: \$530,254*

To determine whether the Town will vote to:

- a) appropriate an aggregate amount of \$30,254 to be deposited in the Town's Other Post-Employment Benefits Trust Fund which amount shall be provided by transferring the following sums of money from the enterprise and revolving funds:

1) Food Service	\$	0	
2) BASE	\$	5,551	
3) Children's Way	\$	8,364	
4) Full Day Kindergarten	\$	6,163	
5) Water	\$	7,694	
6) Wastewater	\$	827	
7) Recreation	\$	1,655	
8) Pegasus	\$	0	
9) Building Use	\$	0	
10) Enrichment	\$	0	; and

- b) Appropriate \$500,000 to be deposited in the Town's Other Post-Employment Benefits Trust Fund; and that said appropriation be provided by taxation.

**FINANCE COMMITTEE COMMENTS:** This article funds an Other Post-Employment Benefits (OPEB) contribution from two sources: a) enterprise and revolving funds and b) taxation.

Like other towns in Massachusetts, Wayland provides health insurance for benefit eligible retirees. The Government Accounting Standards Board (GASB) requires the Town to perform periodic actuarial valuations, based on prescribed accounting standards that measure the obligations accruing under its OPEB plans. While GASB requires that this liability be included on the balance sheet, GASB does not require funding this liability. The funding decision is up to the Town.

The Town pays the cost of current retiree insurance premiums as they are incurred as part of its operating budget. The Town historically contributed an additional amount to the OPEB Fund for future premium payments from available funding sources, including taxation and Free Cash. While the amount contributed to the OPEB Fund as described in b) above was appropriated entirely from taxation since FY19, revenue pressures as a result of COVID-19 warranted the use of Free Cash for the FY22 contribution. The Town is now capable of returning to the use of taxation, rather than Free Cash, as the funding source for this contribution for the upcoming fiscal year, and anticipates remaining capable of doing so in future years.

Total OPEB Liability ("TOL") is reported on a fiscal year basis. As of June 30, 2021, the TOL, as determined under GASB was \$59,283,923. Plan assets were \$25,009,642. The Net OPEB Liability, which equals the TOL less assets, was \$34,274,281. A useful metric for gauging funding progress is the ratio of assets to total liabilities, or the funded ratio, which is 42.19% as of June 30, 2021, as compared to 39.01% as of June 30, 2020. Wayland continues to be a leader among municipalities in addressing this long-term liability, which has been viewed favorably by Moody's in assessing the Town's credit.

The Town requested that its actuary, Odyssey Advisors ("Odyssey"), update the Town's actuarial liability funding tables as of June 30, 2020 to determine a level funding contribution to achieve full funding in 2040 based on current actuarial assumptions. Odyssey determined the level annual funding contribution through 2040 to be \$550,000 if all assumptions are realized. Actual results will vary due to differences

between plan experience and assumptions. Key assumptions include, without limitation, a 7% discount rate and expected investment return, 5% pre-65 medical cost trend, and 4.5% post-65 medical cost trend.

The amount in b) is recommended at \$500,000 and this same amount is planned as a sustainable annual contribution to fund the OPEB liability as part of the Town's long-term financial planning. The methodology for calculating the amounts in part a) totaling \$30,254 is a per FTE expense at the same rate as in part b) in order to represent the fair share of the total amount to be paid from the enterprise and revolving funds.

The Board of Selectmen recommends \_\_\_\_\_. Vote: \_\_ - \_\_ - \_\_

**ARGUMENTS IN FAVOR:** OPEB liabilities are accrued over the service period of the employees earning these benefits because that recognizes the cost as it is earned. While there is no mandate to fund these obligations, proponents may argue it is prudent financial practice to fund towards benefits as they are earned rather than leave the obligation for future generations to pay.

Moody's has listed the Town's aggressive funding of OPEB liability as one of the Town's credit strengths and noted that, at the Town's current rate, the liability could be fully funded well ahead of most local governments.

Contributions to the OPEB Trust Fund represent the funding set aside to pay the contractually obligated future OPEB benefits. All contributions to the fund will accumulate at tax free rates and will result in lowering future operating expenses for the payment of OPEB benefits.

**ARGUMENTS OPPOSED:** Opponents may argue that our annual funding contributions should be larger because OPEB liabilities represent the projected value of benefit commitments made in the past, which should have been fully funded as earned. Since they were not fully funded as earned, we should fund a larger amount to close the gap faster.

There is no legal mandate to fund these liabilities, and this generation of taxpayers is being asked to bear a cost for current retirees as well as contribute towards the annual accrual for active employees. Therefore, opponents may argue a lower funding level is justified.

**RECOMMENDATION:** The Finance Committee recommends \_\_\_\_\_. Vote: \_\_ - \_\_ - \_\_

**QUANTUM OF VOTE:** Majority – see Massachusetts General Laws, Chapter 40, Section 5 and Chapter 44, Section 33B.

*For more information about this article, contact Finance Director Brian Keveny at [bkeveny@wayland.ma.us](mailto:bkeveny@wayland.ma.us).*

## **Article T: Amend Chapter 19, Section 3 of Town Code**

**Comments:** Chapter 19, Section 3 of Town Code: Finance Committee Reports which outlines the process the Finance Committee (FinCom) undertakes to write its reports for articles that will appear in the Warrant places the bulk of the responsibility for editing and reviewing the Warrant article reports on the FinCom. Yet, with the exception of the budget article, the FinCom is not the article sponsor. For the most part, it does not submit articles for Town Meeting consideration. Yet, currently, the FinCom is writing the reports, reviewing and issuing recommendations. Passage of this article will amend Chapter 19, Section 3 of Town Code, to more clearly define the role of the Finance Committee takes in preparing its recommendations.

Comparing the current Chapter 19, Section 3 with the proposed revised code which can be found in appendix XXX, the updated language includes three changes: The word “report” is being changed to “recommendation” to be more aligned with the work and mission statement of the Finance Committee which is to make recommendations to Town Meeting. The current 30-word threshold which requires the FinCom to include arguments in favor and arguments opposed whenever their recommendation exceeds 30 words will be increased to 150 words. Under current code, if the FinCom deems an article has little or no financial impact and limits its report to 30 words or less, no pro or cons arguments are required to be included as part of its report. Additionally, when this option is exercised, current Town Code does not allow the article sponsor’s comments to appear in the Warrant. With the goal to provide residents with complete information and to allow article sponsors and petitioner’s the opportunity to be heard, the FinCom often writes reports for articles with no financial impact. Increasing the 30-word threshold to 150 words will provide the FinCom greater flexibility while simultaneously allowing the sponsors comments to appear in the warrant.

The third change relates to Articles the FinCom deems to have little or no financial impact. Prior to issuing its no financial impact recommendation, the Finance Committee will review its decision with the Finance Director for confirmation.

**Favor:** Amending the code will reduce reliance on the Finance Committee, to write Warrant article reports, allowing the Committee to focus energies on article review and recommendation.

Increasing the word limit to 150 words will provide the FinCom greater flexibility, particularly in relation to articles that have little or no financial impact while still allowing for sponsors and petitioners to have their comments printed in the Warrant.

**Opposed:** Some may argue it is traditional to include arguments in favor and arguments opposed for every article including those with no financial impact.

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**Town of Wayland  
Other Postemployment Benefits Plan**

**GASB 74 & GASB 75 Actuarial Valuation**

With a Valuation Date of July 1, 2020

As of the Measurement Date:  
June 30, 2021

For the Reporting Date:  
June 30, 2021

Delivered August 17, 2021



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**East Coast**  
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Colchester, CT 06415  
(860) 537-9080

**West Coast**  
1350 E. Flamingo Road, Suite 254  
Las Vegas, NV 89119  
(702) 979-2880

August 17, 2021

*Personal and Confidential*

Mr. Brian Keveny  
Finance Director  
Town of Wayland  
40 Cochituate Road  
Wayland, MA 01778

Dear Mr. Keveny:

We have performed an actuarial valuation of the Town of Wayland Other Postemployment Benefits Plan for the Reporting Date & fiscal year ending June 30, 2021 with a Measurement Date of June 30, 2021 and a Valuation Date of July 1, 2020. The figures presented in this report reflect the adoption, by the Town of Wayland, of Statement Nos. 74 and 75 of the Governmental Accounting Standards Board ("GASB 74/75") effective for the fiscal years ending June 30, 2017 and June 30, 2017 respectively.

The financial results of the actuarial valuation are summarized in the report. The Executive Summaries highlight the results of the valuation. Additional information summarizing census data, actuarial assumptions, claim rates and the methodology for developing them, as well as a glossary of selected terms used in this study, is also included in the report.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures. In our opinion, the actuarial assumptions used are reasonable, reflecting the experience of the plan and reasonable expectations and, in combination, represent our best estimate of the anticipated experience under the plan.

We will be pleased to answer any questions that you may have regarding this actuarial valuation report.

Very truly yours,

A handwritten signature in black ink, appearing to read 'P. Elmore', written over a light blue circular graphic element.

Parker E. Elmore, ASA, EA, FCA, MAAA  
President, CEO & Actuary

**August 17, 2021**

ACTUARIAL CERTIFICATION

This is to certify that Odyssey Advisors has conducted an actuarial valuation of certain benefit obligations of the Town of Wayland other postemployment benefit programs with a Valuation Date of July 1, 2020 with a Measurement Date of June 30, 2021 for the Reporting Date & fiscal year ending June 30, 2021 in accordance with Government Account Standards Board Statement No. 74 & 75 and Actuarial Standards of Practice as issued by the American Academy of Actuaries. The actuarial calculations presented in this report have been made on a basis consistent with our understanding of GASB Statements Numbers 74 & 75 for the determination of the liability for postemployment benefits other than pensions.

The actuarial data is based on the plan of benefits verified by the Town and on participant claims or premium data provided by the Town and/or vendors employed by the Town.

The actuarial computations made are for purposes of fulfilling plan accounting requirements. Determinations for purposes other than meeting financial accounting requirements may yield results significantly different than those reported here. As such, additional determinations may be needed for other purposes including determining the benefit security at termination and/or adequacy of the funding of an ongoing plan.

To the best of our knowledge, this report is complete and accurate and in our opinion represents the information necessary to comply with GASB Statements Number 74 and 75 with respect to the benefit obligations addressed. The signing actuaries are members of the Society of Actuaries, the American Academy of Actuaries and other professional actuarial organizations and meet their "General Qualification Standards for Statements of Actuarial Opinion" to render the actuarial opinion contained herein. Further, in our opinion, the assumptions as approved by the Town are reasonably related to the experience and expectations of the postemployment benefits programs.



---

Parker E. Elmore, ASA, EA, FCA, MAAA  
President, CEO & Actuary



---

Sarah F. Rothenberg, ASA, MAAA  
Consulting Actuary

## EXECUTIVE SUMMARY

### How did plan liabilities change from FY 20 to FY 21?

#### Plan Experience

For the year ending on the Measurement Date of June 30, 2021, experience was largely in line with expectation, with an experience gain of \$288,614 or 0.59% of the beginning Total OPEB Liability ("TOL").

#### Assumption Changes

One or more key assumptions have changed since the prior valuation. The total impact of these assumption changes increased disclosed liabilities by \$8.7 million, as detailed below.

- ✓ Due to the GASB 75 standards the discount rate has been changed from 7.00% to 6.75% increasing the disclosed liability by \$1.9 million.
- ✓ Due to updated guidance related to the implementation of ASOP 6, we have updated our methodology for calculating expected claims increasing the disclosed liability by \$2.8 million.
- ✓ Based on recommendations by PERAC, the mortality table has been updated from the RP-2000 Employees Mortality Table projected generationally with scale BB and a base year 2009 to the RP-2014 Mortality Table projected generationally with scale MP-2016 for males and females increasing the disclosed liability by \$4.0 million.
- ✓ Based on recent actuarial research we have adopted the Getzen model for future projected healthcare costs. This change had no material impact on plan liabilities.

It is important to remember that actuarial assumptions or changes in such do not impact the actual cost of the Plan. Rather, they impact the timing of the recognition of such costs.

#### Investment Experience

- ✓ During the period there was an investment gain of \$4,335,758 due to asset performance above the expected rate of return.

#### Changes in Benefits Terms

- ✓ To the best of our knowledge there have been no material changes in benefit terms that would impact the figures shown in this report.

## EXECUTIVE SUMMARY

### Recognition Period

- ✓ Changes in assumptions & plan experience are amortized into the net OPEB expense over 6.27 years.
- ✓ Differences between projected & actual earnings on OPEB plan investments are amortized into the net OPEB expense over 5.00 years
- ✓ Changes in benefit terms are to be recognized in full immediately

### Events Subsequent to the Measurement Date

To the best of our knowledge there were no material events subsequent to the Measurement Date that would impact the figures shown in this report.

### Discount Rate Determinants

- ✓ Employer Current and Future Benefit Payments
- ✓ Municipal Bond Rate – The S&P 20-year high grade municipal bond index was 2.18% as of June 30, 2021.
- ✓ Current Asset Level – The Town had \$25,009,642 of OPEB assets as of June 30, 2021.
- ✓ Funding Policy - The Town is expected to contribute \$550,000 annually beyond pay-as-you-go costs.
- ✓ Investment Policy - The Town is expected to earn 6.77% on assets based on its investment policy.

### Key Drivers of Plan Liabilities

Several key drivers of plan costs and liabilities are:

- ✓ Premiums for Post 65 (Medicare supplement) plans - represent 72.52% of the total plan liabilities
- ✓ Age at which plan participants retire
- ✓ Percentage of plan participants who elect coverage for themselves and/or a spouse
- ✓ Medical care cost inflation rate - We currently assume medical costs increase according to the Getzen Model of Long-Run Medical Cost Trends for Active and Medicare supplement plans.
- ✓ Discount Rate (6.75%) – Higher discount rates yield lower liabilities and vice versa
- ✓ Cost Sharing - Under Massachusetts law you may charge retirees up to 50% of premiums for health insurance

EXECUTIVE SUMMARY

Medicare Buy-In

The Town currently has 19 retirees or covered spouses who are over the age of 65 and are enrolled in Active medical plans rather than Medicare Supplement (Senior) plans. Under Actuarial Standards of Practice for OPEB, we are required to reflect the projected higher healthcare costs that occur as retirees age.

Recently, some of our clients have seen substantial cost savings by “buying into” Medicare for retirees who would otherwise be ineligible. To buy into Medicare the Town would need to pay the Medicare Part A premium and the Medicare Part A and B penalties. While the cost to buy into Medicare is significant, it is likely still far less than the cost of the claims that the associated retirees are expected to incur. You may wish to review their Medicare eligibility to see if they are already eligible for Medicare or if a “buy-in” is appropriate as this could yield a reduction in your OPEB annual costs and disclosed liabilities. If you are in this situation, we encourage you to talk to your healthcare consultant to see if this might be viable.

Below is an estimate of the liability associated with the 19 retirees who are potential candidates for a Medicare “buy-in” and the potential cost savings associated with such a “buy-in”. Please keep in mind that this is meant as an estimate for informational purposes only.

<b>I. Number of Retirees and Spouses Over 65 in Active Plans</b>	19
<b>II. Current Liability for Retirees and Spouses Over 65 in Active Plans</b>	7,143,000
<b>III. Potential Liability in Medicare Supplement Plan*</b>	2,673,000
<b>IV. Potential Reduction in Liability [II. - III.]</b>	4,470,000

**\*Reflects estimated Medicare Part A premiums & Medicare Part A & Part B penalties**

EXECUTIVE SUMMARY

Key Plan Metrics

While an actuarial valuation under GASB 74/75 can be very complex with many variables, we find it helpful to look at several key metrics (shown below) to better allow you to manage your plan.

<b>Representative Plan Statistics</b>		
<b>Valuation Date</b>	<b>July 1, 2020</b>	<b>July 1, 2018</b>
<b>Measurement Date &amp; Period Ending</b>	<b>June 30, 2021</b>	<b>June 30, 2020</b>
<b>Reporting Date/Fiscal Year End</b>	<b>June 30, 2021</b>	<b>June 30, 2020</b>
Total OPEB Liability	59,283,923	48,990,592
Per Eligible Active Plan Participant	41,314	39,941
Per Retiree/Spouse Plan Participant	60,564	46,895
Total Annual Service Cost (Annual Benefit Accrual)	1,238,546	1,176,584
Per Eligible Active Plan Participant	1,821	1,850
Expected Employer Share of Retiree Costs	2,745,466	2,632,355
Per Retiree/Spouse Plan Participant	5,331	5,233
Net OPEB Liability as a % of Covered Payroll	65.40%	64.60%



EXECUTIVE SUMMARY

Liabilities & Benefit Payments in Today's Dollars

With the growth of medical care costs over time, the nominal accrued liabilities ("TOL") and benefit payments can appear daunting. However, it is important to remember that a dollar paid in the future is worth less than a dollar paid today.

For the Period Ending on the Measurement Date of:	Number of Retirees, Spouses, & Surviving Spouses	Total OPEB Liability	Present Value at 3.00% of Total OPEB Liability	Employer Share of Premiums/Claims Including "Implicit Cost"	Present Value at 3.00% of Employer Share of Premiums / Claims Including "Implicit Cost"
June 30, 2021	515	59,283,923	59,283,923	2,745,466	2,745,466
June 30, 2026	579	72,759,743	62,763,193	3,298,633	2,845,430
June 30, 2031	625	86,222,054	64,157,306	4,788,961	3,563,437
June 30, 2036	642	98,843,207	63,443,693	5,956,513	3,823,259
June 30, 2041	613	113,728,422	62,968,670	6,243,113	3,456,660
June 30, 2046	584	133,338,875	63,683,389	7,142,673	3,411,380
June 30, 2051	570	157,360,165	64,830,304	8,123,749	3,346,877

EXECUTIVE SUMMARY

Continuing OPEB Disclosures

In addition to pension benefits, municipal entities may provide retired employees with healthcare and life insurance benefits. The portion of the cost of such benefit paid by these entities is generally provided on a pay-as-you-go basis.

The pay-as-you-go costs to the Town for such benefits for the most recent years is as follows:

<u>Fiscal Year Ending</u>		<u>Cost</u>
June 30, 2022	(budgeted)	2,641,543
June 30, 2021	Actual	2,745,466
June 30, 2020	Actual	2,632,355
June 30, 2019	Actual	2,519,842
June 30, 2018	Actual	1,823,387
June 30, 2017	Actual	1,823,387

The Town performs actuarial valuations of its non-pension post-employment benefits liability in accordance with GASB reporting requirements. As of the June 30, 2021 Measurement Date, the Net OPEB Liability ("NOL") was determined to be \$34,274,281 assuming a discount rate of 6.75%. The Town has established an OPEB Trust and plans to fund this liability. The Town is expected to contribute \$550,000 annually beyond pay-as-you-go costs. The balance of this fund as of June 30, 2021 was \$25,009,642. See the Town's audit reports for additional information.

PRINCIPAL RESULTS OF THE VALUATION

**Town of Wayland**

**Assuming Funding - 6.75% discount rate**

**Comparison of Plan Liabilities to Prior Valuation**

Valuation Date	July 1, 2020	July 1, 2018
For the Measurement Period ending on the Measurement Date of:	June 30, 2021	June 30, 2020
For the Reporting Period & Fiscal Year ending on:	June 30, 2021	June 30, 2020
<b>I. Total OPEB Liability</b>		
A. Actives	28,093,683	25,402,392
B. Retirees/Disabled	<u>31,190,240</u>	<u>23,588,200</u>
C. Total	59,283,923	48,990,592
<b>II. Fiduciary Net Position [Plan Assets]</b>	25,009,642	19,112,931
<b>III. Net OPEB Liability (Asset) [I. - II.]</b>	34,274,281	29,877,661
<b>IV. Funded Ratio [II. / I.]</b>	42.19%	39.01%
<b>V. Number of Eligible Participants</b>		
A. Actives	680	636
B. Retirees/Disabled & Dependents	<u>515</u>	<u>503</u>
C. Total	1,195	1,139
<b>VI. Service Cost</b>	1,238,546	1,176,584
<b>VII. Financial Statement Expense</b>	4,090,011	3,445,975
<b>VIII. Employer Contribution to the OPEB Trust</b>	(258,404)	(551,054)
<b>IX. Deferred Inflow of Resources</b>	(4,982,087)	(1,839,124)
<b>X. Deferred Outflow of Resources</b>	9,458,861	3,005,419
<b>XI. Money Weighted Rate of Return</b>	29.25%	1.97%
<b>XII. 20-year Municipal Bond Rate (SAPIHG)</b>	2.18%	2.66%
<b>XIII. Expected Long Term Rate of Return (Net of Expense)</b>	6.77%	7.01%
<b>XIV. Crossover Year</b>	N/A	N/A
<b>XV. Discount Rate</b>	6.75%	7.00%

## PRINCIPAL RESULTS OF THE VALUATION

### Town of Wayland Plan Liabilities as of the June 30, 2021 Measurement Date

	General Government Employees and Retirees	School Employees and Retirees	Police Employees and Retirees	Fire Employees and Retirees	Water Enterprise Employees and Retirees	Total
I. Total OPEB Liability						
A. Actives	2,784,224	21,681,949	1,666,204	1,740,024	221,282	28,093,683
B. Retirees/Disabled	<u>5,997,050</u>	<u>20,920,598</u>	<u>1,221,970</u>	<u>2,828,199</u>	<u>222,423</u>	<u>31,190,240</u>
C. Total	8,781,274	42,602,547	2,888,174	4,568,223	443,705	59,283,923
II. Fiduciary Net Position [Plan Assets]	3,704,488	17,972,401	1,218,411	1,927,160	187,182	25,009,642
III. Net OPEB Liability (Asset) [I. - II.]	5,076,786	24,630,146	1,669,763	2,641,063	256,523	34,274,281
IV. Number of Eligible Participants						
A. Actives	111	515	20	29	5	680
B. Retirees/Disabled	<u>78</u>	<u>366</u>	<u>23</u>	<u>43</u>	<u>5</u>	<u>515</u>
C. Total	189	881	43	72	10	1,195
<b>For the Reporting Date and Fiscal Year Ending June 30, 2021</b>						
V. Service Cost	191,241	885,783	64,259	84,584	12,679	1,238,546
VI. Financial Statement Expense	611,489	2,941,407	200,939	302,304	33,872	4,090,011
VII. Employer Share of Costs	(467,033)	(1,795,909)	(195,097)	(263,650)	(23,777)	(2,745,466)
VIII. Employer (Payments)/Withdrawals to/from OPEB Trust	(37,988)	(186,558)	(12,291)	(19,651)	(1,916)	(258,404)
IX. Total Employer Contribution [VII. + VIII.]	(505,021)	(1,982,467)	(207,388)	(283,301)	(25,693)	(3,003,870)

PRINCIPAL RESULTS OF THE VALUATION

**Town of Wayland**

**Assuming Funding - 6.75% discount rate**

**For the Period Ending on the June 30, 2021 Measurement Date**

	Actives			Retirees/Disabled			Grand Total
	Under Age 65	Age 65+	Actives Total	Under Age 65	Age 65 +	Retirees Total	
<b>Present Value of Future Benefits</b>							
A. Participants	11,039,298	12,487,772	23,527,070	1,978,434	26,220,072	28,198,506	51,725,576
B. Spouses	<u>6,497,276</u>	<u>8,931,465</u>	<u>15,428,741</u>	<u>1,123,876</u>	<u>1,867,858</u>	<u>2,991,734</u>	<u>18,420,475</u>
C. Total	17,536,574	21,419,237	38,955,811	3,102,310	28,087,930	31,190,240	70,146,051
<b>Total OPEB Liability</b>							
A. Participants	8,321,585	8,689,490	17,011,075	1,978,434	26,220,072	28,198,506	45,209,581
B. Spouses	<u>4,869,864</u>	<u>6,212,744</u>	<u>11,082,608</u>	<u>1,123,876</u>	<u>1,867,858</u>	<u>2,991,734</u>	<u>14,074,342</u>
C. Total	13,191,449	14,902,234	28,093,683	3,102,310	28,087,930	31,190,240	59,283,923
<b>Service Cost</b>							
A. Participants	299,542	445,110	744,652	0	0	0	744,652
B. Spouses	<u>177,049</u>	<u>316,845</u>	<u>493,894</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>493,894</u>
C. Total	476,591	761,955	1,238,546	0	0	0	1,238,546

**PRINCIPAL RESULTS OF THE VALUATION**  
**CURRENT FUNDING POLICY (OPEN GROUP)**

**Funding - 6.75% discount rate**

For the Fiscal Year	Period Ending on the Measurement Date of:	I. Total OPEB	II. Fiduciary Net	III. Net OPEB Liability (Asset) [I. - II.]	IV. Funded Ratio [II. / I.]	V. Service Cost	VI. Employer	VII. Trust	VIII. Gross	IX. Benefit	X. Administrative	XI. Total Employer
		Liability ("TOL") as of Measurement Date	Position as of Measurement Date with an expected 6.77% return				Share of Benefit Payments (With Implicit Cost)	Contributions Beyond Pay-as-you-go	Trust Contributions [VI. + VII.]	Payments Reimbursed from the Trust	& Investment Expenses Reimbursed from the Trust	Payments Less Reimbursements [VIII. - IX. - X.]
2021	June 30, 2021	59,283,923	25,009,642	34,274,281	42.19%	1,238,546	2,745,466	258,404	3,003,870	2,745,466	0	258,404
2022	June 30, 2022	62,079,053	26,971,786	35,107,267	43.45%	1,426,421	2,641,543	260,324	2,901,867	2,641,543	0	260,324
2023	June 30, 2023	64,529,677	29,366,089	35,163,588	45.51%	1,470,923	2,683,997	550,000	3,233,997	2,683,997	0	550,000
2024	June 30, 2024	67,242,882	31,922,486	35,320,396	47.47%	1,521,617	2,903,798	550,000	3,453,798	2,903,798	0	550,000
2025	June 30, 2025	69,971,046	34,651,951	35,319,095	49.52%	1,569,784	3,125,869	550,000	3,675,869	3,125,869	0	550,000
2026	June 30, 2026	72,759,743	37,566,201	35,193,542	51.63%	1,623,406	3,298,633	550,000	3,848,633	3,298,633	0	550,000
2027	June 30, 2027	75,480,240	40,677,745	34,802,495	53.89%	1,674,134	3,634,130	550,000	4,184,130	3,634,130	0	550,000
2028	June 30, 2028	78,238,360	43,999,941	34,238,419	56.24%	1,734,329	3,851,046	550,000	4,401,046	3,851,046	0	550,000
2029	June 30, 2029	80,938,823	47,547,050	33,391,773	58.74%	1,787,652	4,153,784	550,000	4,703,784	4,153,784	0	550,000
2030	June 30, 2030	83,601,101	51,334,298	32,266,803	61.40%	1,844,698	4,464,000	550,000	5,014,000	4,464,000	0	550,000
2031	June 30, 2031	86,222,054	55,377,943	30,844,111	64.23%	1,904,072	4,788,961	550,000	5,338,961	4,788,961	0	550,000
2032	June 30, 2032	88,819,990	59,695,342	29,124,648	67.21%	1,965,987	5,066,741	550,000	5,616,741	5,066,741	0	550,000
2033	June 30, 2033	91,292,273	64,305,029	26,987,244	70.44%	2,029,340	5,348,587	550,000	5,898,587	5,348,587	0	550,000
2034	June 30, 2034	93,861,575	69,226,792	24,634,783	73.75%	2,094,874	5,512,582	550,000	6,062,582	5,512,582	0	550,000
2035	June 30, 2035	96,363,915	74,481,758	21,882,157	77.29%	2,162,702	5,801,525	550,000	6,351,525	5,801,525	0	550,000
2036	June 30, 2036	98,843,207	80,092,486	18,750,721	81.03%	2,231,469	5,956,513	550,000	6,506,513	5,956,513	0	550,000
2037	June 30, 2037	101,623,549	86,083,060	15,540,489	84.71%	2,302,780	5,983,258	550,000	6,533,258	5,983,258	0	550,000
2038	June 30, 2038	104,333,540	92,479,196	11,854,344	88.64%	2,376,135	6,191,981	550,000	6,741,981	6,191,981	0	550,000
2039	June 30, 2039	107,201,694	99,308,350	7,893,344	92.64%	2,453,476	6,223,237	550,000	6,773,237	6,223,237	0	550,000
2040	June 30, 2040	110,389,573	106,599,838	3,789,735	96.57%	2,535,416	6,095,793	550,000	6,645,793	6,095,793	0	550,000
2041	June 30, 2041	113,728,422	114,384,960	(656,538)	100.58%	2,619,888	6,243,113	550,000	6,793,113	6,243,113	0	550,000
2042	June 30, 2042	117,347,442	118,260,421	(912,979)	100.78%	2,699,912	6,443,662	(3,743,750)	2,699,912	6,443,662	0	(3,743,750)
2043	June 30, 2043	121,112,000	122,622,982	(1,510,982)	101.25%	2,795,512	6,321,772	(3,526,260)	2,795,512	6,321,772	0	(3,526,260)
2044	June 30, 2044	124,943,517	127,153,532	(2,210,015)	101.77%	2,883,252	6,532,765	(3,649,513)	2,883,252	6,532,765	0	(3,649,513)
2045	June 30, 2045	128,996,931	131,691,326	(2,694,395)	102.09%	2,984,104	6,923,441	(3,939,337)	2,984,104	6,923,441	0	(3,939,337)
2046	June 30, 2046	133,338,875	136,420,397	(3,081,522)	102.31%	3,091,140	7,142,673	(4,051,533)	3,091,140	7,142,673	0	(4,051,533)
2047	June 30, 2047	137,599,227	141,437,689	(3,838,462)	102.79%	3,200,627	7,283,068	(4,082,441)	3,200,627	7,283,068	0	(4,082,441)
2048	June 30, 2048	142,241,958	146,586,513	(4,344,555)	103.05%	3,307,175	7,591,048	(4,283,873)	3,307,175	7,591,048	0	(4,283,873)
2049	June 30, 2049	146,960,996	151,891,276	(4,930,280)	103.35%	3,432,464	7,902,766	(4,470,302)	3,432,464	7,902,766	0	(4,470,302)
2050	June 30, 2050	152,005,128	157,613,357	(5,608,229)	103.69%	3,556,631	7,970,622	(4,413,991)	3,556,631	7,970,622	0	(4,413,991)
2051	June 30, 2051	157,360,165	163,697,166	(6,337,001)	104.03%	3,684,927	8,123,749	(4,438,822)	3,684,927	8,123,749	0	(4,438,822)
2052	June 30, 2052	162,979,386	170,005,605	(7,026,219)	104.31%	3,818,525	8,438,557	(4,620,032)	3,818,525	8,438,557	0	(4,620,032)

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES  
 (As of the June 30, 2021 Measurement Date)

The GASB Standards for accounting and financial reporting for postemployment benefits other than pensions require the following disclosures in the financial statements:

1. OPEB Expense Development

<b>Components of the Town's OPEB Expenses for the Fiscal Year Ending June 30, 2021</b>	
<b>Description</b>	<b>Amount</b>
I. Service Cost	1,238,546
II. Interest on Total OPEB Liability (Asset), Service Cost, and Benefit Payments	3,421,574
III. Deferred (Inflows)/Outflows from Plan Experience*	529,223
IV. Deferred (Inflows)/Outflows from Changes of Assumptions*	965,347
V. Projected Earnings on OPEB Plan Investments	(1,302,549)
VI. Deferred (Inflows)/Outflows from Earnings on Plan Investments**	(762,130)
VII. Financial Statement Expense Prior to Plan Design Changes [I. + II.+ III. + IV. + V. + VI.]	4,090,011
VIII. Expense Related to Change in Benefit Terms***	0
IX. Financial Statement Expense [VII. + VIII.]	4,090,011

\* Amortized over 6.27 years

\*\* Amortized over 5.00 years

\*\*\* Recognized Immediately

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES  
(As of the June 30, 2021 Measurement Date)

2. Changes in Net OPEB Liability

Changes in Net OPEB Liability				
		Increase (Decrease)		
		Total OPEB	Plan Fiduciary	Net OPEB
		Liability	Net Position	Liability
<b>I.</b>	<b>Balances for the June 30, 2020 Reporting Date</b>	48,990,592	19,112,931	29,877,661
<b>II.</b>	<b>Prior Period Adjustment</b>	0	0	0
<b>III.</b>	<b>Balances for the June 30, 2020 Reporting Date with Adjustment [I. + II.]</b>	48,990,592	19,112,931	29,877,661
<b>Changes for the year:</b>				
IV.	Service Cost	1,238,546	0	1,238,546
V.	Interest on Total OPEB Liability, Service Cost, and Benefit Payments	3,421,574	0	3,421,574
VI.	Changes in Benefit Terms *	0	0	0
VII.	Change in Assumptions **	8,667,291	0	8,667,291
VIII.	Differences Between Actual and Expected Experience **	(288,614)	0	(288,614)
IX.	Net Investment Income	0	5,638,307	(5,638,307)
X.	Employer Contributions to Trust	0	3,003,870	(3,003,870)
XI.	Benefit Payments Withdrawn from Trust	0	(2,745,466)	2,745,466
XII.	Benefit Payments Excluding Implicit Cost	(1,788,295)	0	(1,788,295)
XIII.	Implicit Cost Amount	(957,171)	0	(957,171)
XIV.	Total Benefit Payments Including Implicit Cost [XII. + XIII.]	(2,745,466)	0	(2,745,466)
XV.	Administrative Expense	0	0	0
XVI.	Other Charges	0	0	0
<b>XVII.</b>	<b>Net Changes [IV.+V.+VI.+VII.+VIII.+IX.+X.+XI.+XIV.+XV.+XVI.]</b>	10,293,331	5,896,711	4,396,620
<b>XVIII.</b>	<b>Balances for the June 30, 2021 Reporting Date [III.+XVII.]</b>	59,283,923	25,009,642	34,274,281

\* Recognized Immediately

\*\* Amortized over 6.27 years



EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES

(As of the June 30, 2021 Measurement Date)

3. Changes in Net OPEB Expense

Deferred (Inflows)/Outflows in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected & Actual Experience									
Fiscal Year	Differences Between			2021	2022	2023	2024	2025	2026
	Actual & Expected Experience	Recognition Period (Years)	Remaining Balance						
2017									
2018	0	5.41	0	0	0	0			
2019	3,318,840	5.54	1,521,636	599,068	599,068	599,068	323,500		
2020	(131,937)	5.54	(84,307)	(23,815)	(23,815)	(23,815)	(23,815)	(12,862)	
2021	(288,614)	6.27	(242,584)	(46,030)	(46,030)	(46,030)	(46,030)	(46,030)	(46,030)
2022									
2023									
2024									
2025									
2026									
Total Remaining Balance			1,194,745						
Net increase (decrease) in OPEB Expense				529,223	529,223	529,223	253,655	(58,892)	(46,030)

Deferred (Inflows)/Outflows in OPEB Expense Arising from the Recognition of the Effects of Changes in Assumptions									
Fiscal Year	Differences from			2021	2022	2023	2024	2025	2026
	Changes in Actuarial Assumptions	Recognition Period (years)	Remaining Balance						
2017									
2018	0	5.41	0	0	0	0			
2019	(2,310,162)	5.54	(1,059,174)	(416,996)	(416,996)	(416,996)	(225,182)		
2020	0	5.54	0	0	0	0	0	0	
2021	8,667,291	6.27	7,284,948	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343	1,382,343
2022									
2023									
2024									
2025									
2026									
Total Remaining Balance			6,225,774						
Net increase (decrease) in OPEB Expense				965,347	965,347	965,347	1,157,161	1,382,343	1,382,343

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES  
(As of the June 30, 2021 Measurement Date)

3. Changes in Net OPEB Expense (Continued)

Deferred (Inflows)/Outflows in OPEB Expense Arising from the Recognition of Differences Between Projected & Actual Earnings on OPEB Plan Investments									
Fiscal Year	Differences Between			2021	2022	2023	2024	2025	2026
	Actual & Expected Earnings	Recognition Period (years)	Remaining Balance						
2017									
2018	(637,080)	5.00	(127,416)	(127,416)	(127,416)				
2019	225,207	5.00	90,084	45,041	45,041	45,043			
2020	936,987	5.00	562,193	187,397	187,397	187,397	187,399		
2021	(4,335,758)	5.00	(3,468,606)	(867,152)	(867,152)	(867,152)	(867,152)	(867,150)	
2022									
2023									
2024									
2025									
2026									
Total Remaining Balance			(2,943,745)						
Net increase (decrease) in OPEB Expense				(762,130)	(762,130)	(634,712)	(679,753)	(867,150)	0

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES  
(As of the June 30, 2021 Measurement Date)

3. Changes in Net OPEB Expense (Continued)

<b>Statement of Outflows &amp; Inflows Arising from Current &amp; Prior Reporting Periods for the Measurement Period Ending on June 30, 2021 to be Reported for the Fiscal Year Ending June 30, 2021</b>			
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
I. Contributions made subsequent to the Measurement Date	0	0	0
II. Differences Between Actual & Expected Experience	1,521,636	(326,891)	1,194,745
III. Changes of Assumptions	7,284,948	(1,059,174)	6,225,774
IV. Net Difference Between Projected & Actual Earnings on OPEB Plan Investments	<u>652,277</u>	<u>(3,596,022)</u>	<u>(2,943,745)</u>
V. Total [I.+II.+III.+IV.]	9,458,861	(4,982,087)	4,476,774

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES  
 (As of the June 30, 2021 Measurement Date)

3. Changes in Net OPEB Expense (Continued)

**Annual Amortization of Deferred (Inflows)/Outflows**

The balance of deferred (inflows)/outflows as of June 30, 2021 will be recognized in future years as shown below.

<b>Year ending June 30:</b>	
2022	732,440
2023	859,858
2024	731,063
2025	456,301
2026	1,336,313
Thereafter	360,799

4. Discount Rate

The discount rate used to measure the Total OPEB liability was 6.75% as of June 30, 2021 and 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Town’s funding policy. Based on these assumptions, the OPEB Plan’s Fiduciary Net Position is projected to be sufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB Plan assets was applied to all projected future benefits payments.

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES  
(As of the June 30, 2021 Measurement Date)

5. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended through Town ordinances. For the period ending on the June 30, 2021 Measurement Date, total Town premiums plus implicit costs for the retiree medical program were \$2,745,466. The Town also contributed \$258,404 to an OPEB Trust for a total contribution during the measurement period of \$3,003,870 to be reported on the financial statement for the fiscal year ending June 30, 2021.

6. Investment Policy

The chart below shows how the long-term rate of return on assets is developed based on the Town's Investment Policy.

<b>Investment Target Allocation &amp; Expected Long-Term Real Rate of Return</b>			
<b>Asset Class</b>	<b>Target Allocation</b>	<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return*</b>
Domestic Equity - Large Cap	14.50%	Domestic Equity - Large Cap	4.90%
Domestic Equity - Small/Mid Cap	3.50%	Domestic Equity - Small/Mid Cap	5.40%
International Equity - Developed Market	16.00%	International Equity - Developed Market	5.32%
International Equity-Emerging Market	6.00%	International Equity-Emerging Market	6.26%
Domestic Fixed Income	20.00%	Domestic Fixed Income	1.40%
International Fixed Income	3.00%	International Fixed Income	1.30%
Alternatives	23.00%	Alternatives	6.32%
Real Estate	14.00%	Real Estate	6.25%
Cash & Cash Equivalents	0.00%	Cash & Cash Equivalents	0.00%
Total	<u>100.00%</u>		
		I. Real Rate of Return**	4.77%
		II. Inflation Assumption	2.50%
		III. Total Nominal Return [I. + II.]	7.27%
		IV. Investment Expense	0.50%
		V. Net Investment Return* [III.-IV.]	<u>6.77%</u>

\* Mean Geometric Returns based on 2020 Horizon Survey of Capital Market Assumptions

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES  
(As of the June 30, 2021 Measurement Date)

7. Schedule of The Town's Contributions

For the Fiscal Year Ending	Actuarial Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
June 30, 2021	3,068,474	(3,068,474)	0	52,436,654	5.85%
June 30, 2020	3,183,409	(3,183,409)	0	46,270,904	6.88%
June 30, 2019	3,066,376	(3,066,376)	0	44,923,208	6.83%
June 30, 2018	2,066,671	(2,066,671)	0	43,614,765	4.74%
June 30, 2017	2,074,672	(2,074,672)	0	41,284,252	5.03%

**FINANCIAL STATEMENT DISCLOSURES**  
(As of the June 30, 2021 Measurement Date)

8. Effect of 1% Change in Healthcare Trend

<b><u>Impact of a 1% Change in the Healthcare Trend Rate as of the June 30, 2021 Measurement Date</u></b>			
	<b><u>1% Decrease</u></b>	<b><u>Current Trend Rate</u></b>	<b><u>1% Increase</u></b>
<b>I. Total OPEB Liability</b>	52,077,112	59,283,923	68,141,806
<b>II. Fiduciary Net Position</b>	<u>25,009,642</u>	<u>25,009,642</u>	<u>25,009,642</u>
<b>III. Net OPEB Liability (Asset) [I.-II.]</b>	27,067,470	34,274,281	43,132,164
<b>IV. Service Cost</b>	984,524	1,238,546	1,580,651

9. Effect of 1% Change in Discount Rates

<b><u>Impact of a 1% Change in the Discount Rate as of the June 30, 2021 Measurement Date</u></b>			
	<b><u>1% Decrease</u></b>	<b><u>Current Discount Rate</u></b>	<b><u>1% Increase</u></b>
<b>I. Total OPEB Liability</b>	66,026,180	59,283,923	52,737,683
<b>II. Fiduciary Net Position</b>	<u>25,009,642</u>	<u>25,009,642</u>	<u>25,009,642</u>
<b>III. Net OPEB Liability (Asset) [I.-II.]</b>	41,016,538	34,274,281	27,728,041
<b>IV. Service Cost</b>	1,523,268	1,238,546	980,813

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES  
(As of the June 30, 2021 Measurement Date)

10. Money Weighted Rate of Return

	Plan Investments / Net External Cash Flows	Periods Invested	Period Weight
I. Beginning value - June 30, 2020	19,112,931	12	1.0000
Monthly net external cash flows:			
July	0	11	0.9167
August	0	10	0.8333
September	0	9	0.7500
October	258,404	8	0.6667
November	0	7	0.5833
December	0	6	0.5000
January	0	5	0.4167
February	0	4	0.3333
March	0	3	0.2500
April	0	2	0.1667
May	0	1	0.0833
<u>June</u>	<u>0</u>	0	0.0000
II. Total net external cash flow	258,404		
III. Earnings and increase in fair value	5,638,307		
IV. Ending value - June 30, 2021 [I.+II.+III.]	25,009,642		
Money Weighted Rate of Return	29.25%		
Asset Value - June 30, 2021	25,009,642		



**EXHIBIT A**  
**FINANCIAL STATEMENT DISCLOSURES**  
(As of the June 30, 2021 Measurement Date)

11. OPEB Liability, OPEB Expense

	Fiscal Year Ending June 30, 2021						Total
	General Government Employees and Retirees	School Employees and Retirees	Police Employees and Retirees	Fire Employees and Retirees	Water Enterprise Employees and Retirees		
I. Total OPEB Liability as of June 30, 2021	8,781,274	42,602,547	2,888,174	4,568,223	443,705		59,283,923
II. Fiduciary Net Position as of June 30, 2021	3,704,488	17,972,401	1,218,411	1,927,160	187,182		25,009,642
III. Net OPEB Liability (Asset) as of June 30, 2021 [I. - II.]	5,076,786	24,630,146	1,669,763	2,641,063	256,523		34,274,281
IV. Service Cost	191,241	885,783	64,259	84,584	12,679		1,238,546
V. Interest on Total OPEB Liability (Asset), Service Cost, and Benefit Payments	504,685	2,465,338	164,447	261,645	25,459		3,421,574
VI. Projected Earnings on OPEB Plan Investments	(192,928)	(936,059)	(63,450)	(100,364)	(9,748)		(1,302,549)
VII. Net Recognition of Deferred (Inflows)/Outflows	108,491	526,345	35,683	56,439	5,482		732,440
VIII. Expense Related to Change in Benefit Terms	0	0	0	0	0		0
IX. Financial Statement Expense [IV. + V. + VII. + VIII.]	611,489	2,941,407	200,939	302,304	33,872		4,090,011
X. Employer Share of Costs	(467,033)	(1,795,909)	(195,097)	(263,650)	(23,777)		(2,745,466)
XI. Employer (Payments) Withdrawals to/from OPEB Trust	(37,988)	(186,558)	(12,291)	(19,651)	(1,916)		(258,404)
XII. Total Employer Contribution [X. + XI.]	(505,021)	(1,982,467)	(207,388)	(283,301)	(25,693)		(3,003,870)
XIII. Net OPEB Expense [IX. + XII.]	106,468	958,940	(6,449)	19,003	8,179		1,086,141

EXHIBIT A

FINANCIAL STATEMENT DISCLOSURES

(As of the June 30, 2021 Measurement Date)

12. OPEB Liability, OPEB Expense and Deferred Inflow/Outflow

Valuation Date	July 1, 2020
For the Measurement Period ending on the Measurement Date of:	June 30, 2021
For the Reporting Period & Fiscal Year ending on:	June 30, 2021
<b>Source of Deferred Inflow/Outflow</b>	
I. Deferred (Inflow)/Outflow from Actual vs. Expected Experience	1,194,745
II. Deferred (Inflow)/Outflow from Investment Experience	(2,943,745)
III. Deferred (Inflow)/Outflow from Changes in Assumptions	6,225,774
<b>Change in Deferred Inflow/Outflow</b>	
I. Deferred Outflow at the beginning of the period	3,005,419
II. Deferred Outflow created during the period	8,667,291
III. Deferred Outflow recognized during the period	2,213,849
IV. Change in Deferred Outflow (II. - III. )	6,453,442
V. Deferred Outflow at end of the period (I. + IV. )	9,458,861
VI. Deferred Inflow at the beginning of the period	(1,839,124)
VII. Deferred Inflow created during the period	(4,624,372)
VIII. Deferred Inflow recognized during the period	(1,481,409)
IX. Change in Deferred Inflow (VII. - VIII. )	(3,142,963)
X. Deferred Inflow at end of the period (VI. + IX. )	(4,982,087)
<b>Net OPEB Liability</b>	
I. Net OPEB Liability at beginning of period	29,877,661
II. Service Cost	1,238,546
III. Interest on Total OPEB Liability, Service Cost, and Payments	3,421,574
IV. Projected Investment Income	(1,302,549)
V. Total Employer Contributions	(3,003,870)
VI. Expense Related to Change in Benefit Terms	0
VII. Net OPEB Expense - Before Recognition of Deferred (Inflow)/Outflow (II. + III. + IV. + V. + VI. )	353,701
VIII. Deferred Outflow created during the period	8,667,291
IX. Deferred Inflow created during the period	(4,624,372)
X. Net OPEB Liability at end of period (I. + VII. + VIII. + IX. )	34,274,281
<b>Net OPEB Expense</b>	
I. Service Cost	1,238,546
II. Interest on Total OPEB Liability, Service Cost, and Payments	3,421,574
III. Projected Investment Income	(1,302,549)
IV. Recognition of Deferred (Inflow)/Outflow	732,440
V. Expense Related to Change in Benefit Terms	0
VI. Financial Statement Expense (I. + II. + III. + IV. + V. )	4,090,011
VII. Benefit Payments	(2,745,466)
VIII. Contributions to Trust	(258,404)
IX. Total Employer Payments (VII. + VIII. )	(3,003,870)
X. Total Net OPEB Expense under GASB 75 (VI. + IX. )	1,086,141

**EXHIBIT A**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
(As of the June 30, 2021 Measurement Date)

The Town's Actuarially Determined Contribution (ADC) is an amount actuarially determined in accordance with the parameters of GASB Statement No. 74/75 which is composed of the service cost and an amortization of the unfunded liability. For FY 2021 and future years we have used a 30 year amortization increasing by 3.00% per year of the Town's unfunded liability for the purpose of calculating ADC. The following table shows the components of the Town's annual ADC and the amount actually contributed to the plan:

	Actuarially Determined Contribution - Deficiency / (Excess)				
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	For the Fiscal Year Ending:	
				<u>June 30, 2018</u>	<u>June 30, 2017</u>
I. Service Cost	1,238,546	1,176,584	1,121,044	938,983	938,983
II. Amortization of NOL	<u>1,829,928</u>	<u>2,006,825</u>	<u>1,945,332</u>	<u>1,127,688</u>	<u>1,135,689</u>
III. Actuarial Determined Contribution [I. + II.]	3,068,474	3,183,409	3,066,376	2,066,671	2,074,672
IV. Contributions in Relation to the Actuarially Determined Contribution	<u>(3,068,474)</u>	<u>(3,183,409)</u>	<u>(3,066,376)</u>	<u>(2,066,671)</u>	<u>(2,074,672)</u>
V. Contribution Deficiency / (Excess) [III. + IV.]	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Covered Employee Payroll	52,436,654	46,270,904	44,923,208	43,614,765	41,284,252
Contributions as a % of Covered Employee Payroll	5.85%	6.88%	6.83%	4.74%	5.03%
Discount Rate	6.75%	7.00%	7.00%	7.00%	7.00%
Money Weighted Rate of Return	29.25%	1.97%	5.67%	9.54%	7.04%

**EXHIBIT B**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**(As of the June 30, 2021 Measurement Date)**

Schedule of Changes in the Town's Net OPEB Liability and Related Ratios					
Valuation Date	July 1, 2020	July 1, 2018	July 1, 2018	July 1, 2017	July 1, 2017
GASB 75 Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
For the Reporting Period & Fiscal Year Ending on:	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
<b>Total OPEB Liability</b>	59,283,923	48,990,592	47,277,115	44,556,509	42,535,211
I. Service Cost	1,238,546	1,176,584	1,121,044	938,983	938,983
II. Interest on Total OPEB Liability, Service Cost, and Benefit Payments	3,421,574	3,301,185	3,110,726	2,905,702	2,843,330
III. Changes in Benefit Terms	0	0	0	0	0
IV. Difference Between Expected & Actual Plan Experience	(288,614)	(131,937)	3,318,840	0	0
V. Changes of Assumptions	8,667,291	0	(2,310,162)	0	0
VI. Benefit Payments Excluding Implicit Cost	(1,788,295)	(1,862,920)	(1,789,970)	N/A	N/A
VII. Implicit Cost Amount	(957,171)	(769,435)	(729,872)	N/A	N/A
VIII. Total Benefit Payments Including Implicit Cost [VI.+VII.]	(2,745,466)	(2,632,355)	(2,519,842)	(1,823,387)	(1,823,387)
IX. Net Change in OPEB Liability [I.+II.+III.+IV.+V.+VIII.]	10,293,331	1,713,477	2,720,606	2,021,298	1,958,926
X. Total OPEB Liability - Beginning of Period	48,990,592	47,277,115	44,556,509	42,535,211	40,576,285
XI. Prior Period Adjustment	0	0	0	0	0
XII. Total OPEB Liability - Beginning of Period with Adjustment	48,990,592	47,277,115	44,556,509	42,535,211	40,576,285
XIII. Total OPEB Liability - End of Period [IX.+XII.]	59,283,923	48,990,592	47,277,115	44,556,509	42,535,211
<b>Plan Fiduciary Net Position</b>	25,009,642	19,112,931	18,203,791	16,688,671	15,002,194
XIV. Earning from Plan Investments	5,638,307	358,086	968,586	1,443,193	1,573,467
XV. Employer Contribution to Trust	3,003,870	3,183,409	3,066,376	2,066,671	2,074,672
XVI. Benefit Payments from Trust, Including Refunds of Member Contributions	(2,745,466)	(2,632,355)	(2,519,842)	(1,823,387)	(1,823,387)
XVII. Administrative Expense	0	0	0	0	0
XVIII. Other	0	0	0	0	0
XIX. Net Change in Plan Fiduciary Net Position [XIV.+XV.+XVI.+XVII.+XVIII.]	5,896,711	909,140	1,515,120	1,686,477	1,824,752
XX. Plan Fiduciary Net Position - Beginning of Period	19,112,931	18,203,791	16,688,671	15,002,194	13,177,442
XXI. Prior Period Adjustment	0	0	0	0	0
XXII. Plan Fiduciary Net Position - Beginning of Period with Adjustment	19,112,931	18,203,791	16,688,671	15,002,194	13,177,442
XXIII. Plan Fiduciary Net Position - End of Period [XIX.+XXII.]	25,009,642	19,112,931	18,203,791	16,688,671	15,002,194
XXIV. Net OPEB Liability [XIII.-XXIII.]	34,274,281	29,877,661	29,073,324	27,867,838	27,533,017
XXV. Plan Fiduciary Net Position as % of Total OPEB Liability [XXIII. / XIII.]	42.19%	39.01%	38.50%	37.46%	35.27%
XXVI. Covered Employee Payroll	52,436,654	46,270,904	44,923,208	43,614,765	41,284,252
XXVII. Plan NOL as % of Covered Employee Payroll [XXIV. / XXVI.]	65.36%	64.57%	64.72%	63.90%	66.69%
Single Discount Rate to calculate Plan Liabilities	6.75%	7.00%	7.00%	7.00%	7.00%

EXHIBIT BREQUIRED SUPPLEMENTARY INFORMATION

(As of the June 30, 2021 Measurement Date)

Notes to Required Supplementary Information:

Valuation Date:	Actuarially Determined Contribution was calculated as of July 1, 2020.
Actuarial Cost Method:	Individual Entry Age Normal
Asset-Valuation Method:	Market Value of Assets as of the Measurement Date, June 30, 2021.

Actuarial Assumptions:

Investment Rate of Return:	6.77%, net of OPEB plan investment expense, including inflation.
Municipal Bond Rate	2.18% as of June 30, 2021 (source: S&P Municipal Bond 20-Year High Grade Index – SAPIHG)
Single Equivalent Discount Rate:	6.75%, net of OPEB plan investment expense, including inflation.
Inflation:	2.50% as of June 30, 2021 and for future periods
Salary Increases:	3.00% annually as of June 30, 2021 and for future periods
Cost of Living Adjustment:	Not Applicable

EXHIBIT B

REQUIRED SUPPLEMENTARY INFORMATION

(As of the June 30, 2021 Measurement Date)

Pre-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females
Post-Retirement Mortality:	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females
Disabled Mortality:	General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

## EXHIBIT B

### REQUIRED SUPPLEMENTARY INFORMATION

(As of the June 30, 2021 Measurement Date)

#### Plan Membership

At July 1, 2020, OPEB plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits:	515
Active Employees:	<u>680</u>
Total:	1,195

#### Events Subsequent to the Measurement Date

To the best of our knowledge there were no material events subsequent to the Measurement Date that would impact the figures shown in this report.

#### Changes in Assumptions: From June 30, 2020 to June 30, 2021

- ✓ Due to the GASB 75 standards the discount rate has been changed from 7.00% to 6.75%
- ✓ Due to updated guidance related to the implementation of ASOP 6, we have updated our methodology for calculating expected claims
- ✓ Based on recommendations by PERAC, the mortality table has been updated from the RP-2000 Employees Mortality Table projected generationally with scale BB and a base year 2009 to the RP-2014 Mortality Table projected generationally with scale MP-2016 for males and females
- ✓ Based on recent actuarial research we have adopted the Getzen model for future healthcare cost increases

#### Contributions/Withdrawals:

The contribution requirements of plan members and the Town are established and may be amended through Town ordinances. The Town contributed \$258,404 beyond the pay-as-you-go cost for the period ending on the June 30, 2021 Measurement Date. For the year ending on the June 30, 2021 Measurement Date total Town premiums plus implicit costs for the retiree medical program were \$2,745,466. \$957,171 of the \$2,745,466 represents implicit cost.

EXHIBIT B

REQUIRED SUPPLEMENTARY INFORMATION

(As of the June 30, 2021 Measurement Date)

Census Data Manipulation:

In the absence of data, the following was assumed:

Spouse Sex:	Male participants had female spouses and vice versa.
Spouse Age:	Male spouses were three years older than female spouses and same sex spouses were the same age.
Hire Age:	Participants who were not on the previous valuation were hired halfway between last valuation and the current valuation. If we did not have census data related to the last valuation, the participants were assumed to have been hired at age forty.
Retiree Age:	Retirees had the same birth date as they had the prior valuation. If we did not have census data related to the last valuation, retirees who were enrolled in Active plans were assumed to be age sixty-two and retirees who were enrolled in Medicare Supplement plans were assumed to be age seventy-two. Those not enrolled in a medical plan were assumed to be sixty-seven.
School Demographics:	Two thirds of school participants were teachers.
Other Material Changes:	No other data changes were deemed to be material.



## APPENDIX I – LIABILITIES, ASSETS, & CASH FLOWS

### CONTRIBUTION PROJECTION DISCLOSURES

**Table 1: Projection of Contributions using a July 1, 2020 Valuation Date**

For the Period Ending on the Measurement Date	I. Payroll for current employees	II. Payroll for future employees	III. Total Payroll [I.+II.]	IV. Contributions from current employees	V. Employer Payments for current plan members	VI. Employer Payments for future employees	VII. Total Payments [IV.+V.+VI.]
June 30, 2021	52,436,654	0	52,436,654	0	2,745,466	0	2,745,466
June 30, 2022	48,985,461	5,024,293	54,009,754	0	2,641,543	0	2,641,543
June 30, 2023	46,065,384	9,564,663	55,630,047	0	2,683,997	0	2,683,997
June 30, 2024	43,598,767	13,700,181	57,298,948	0	2,903,798	0	2,903,798
June 30, 2025	41,337,668	17,680,248	59,017,916	0	3,125,869	0	3,125,869
June 30, 2026	39,288,985	21,499,468	60,788,453	0	3,298,633	0	3,298,633
June 30, 2027	37,241,458	25,370,649	62,612,107	0	3,634,130	0	3,634,130
June 30, 2028	35,430,299	29,060,171	64,490,470	0	3,851,046	0	3,851,046
June 30, 2029	33,602,090	32,823,094	66,425,184	0	4,153,784	0	4,153,784
June 30, 2030	31,807,353	36,610,587	68,417,940	0	4,464,000	0	4,464,000
June 30, 2031	30,019,938	40,450,540	70,470,478	0	4,788,961	0	4,788,961
June 30, 2032	28,412,925	44,171,667	72,584,592	0	5,047,706	19,035	5,066,741
June 30, 2033	26,890,036	47,872,094	74,762,130	0	5,297,485	51,102	5,348,587
June 30, 2034	25,462,518	51,542,476	77,004,994	0	5,415,435	97,147	5,512,582
June 30, 2035	24,133,629	55,181,515	79,315,144	0	5,637,733	163,792	5,801,525
June 30, 2036	22,847,682	58,846,916	81,694,598	0	5,707,756	248,757	5,956,513
June 30, 2037	21,571,811	62,573,625	84,145,436	0	5,681,944	301,314	5,983,258
June 30, 2038	20,290,611	66,379,188	86,669,799	0	5,826,684	365,297	6,191,981
June 30, 2039	19,081,303	70,188,590	89,269,893	0	5,783,038	440,199	6,223,237
June 30, 2040	17,983,523	73,964,467	91,947,990	0	5,605,243	490,550	6,095,793
June 30, 2041	16,969,432	77,736,998	94,706,430	0	5,696,183	546,930	6,243,113
June 30, 2042	15,956,900	81,590,723	97,547,623	0	5,800,388	643,274	6,443,662
June 30, 2043	15,197,415	85,276,637	100,474,052	0	5,548,551	773,221	6,321,772
June 30, 2044	14,225,219	89,263,055	103,488,274	0	5,595,728	937,037	6,532,765
June 30, 2045	13,410,108	93,182,814	106,592,922	0	5,774,285	1,149,156	6,923,441
June 30, 2046	12,747,126	97,043,584	109,790,710	0	5,741,900	1,400,773	7,142,673
June 30, 2047	12,150,558	100,933,873	113,084,431	0	5,693,921	1,589,147	7,283,068
June 30, 2048	11,317,591	105,159,373	116,476,964	0	5,787,404	1,803,644	7,591,048
June 30, 2049	10,704,772	109,266,501	119,971,273	0	5,858,601	2,044,165	7,902,766
June 30, 2050	10,095,887	113,474,524	123,570,411	0	5,736,388	2,234,234	7,970,622
June 30, 2051	9,388,566	117,888,957	127,277,523	0	5,684,304	2,439,445	8,123,749
June 30, 2052	8,691,585	122,404,264	131,095,849	0	5,740,383	2,698,174	8,438,557
June 30, 2053	8,008,481	127,020,243	135,028,724	0	5,666,035	2,987,318	8,653,353
June 30, 2054	7,336,229	131,743,357	139,079,586	0	5,632,821	3,307,893	8,940,714
June 30, 2055	6,565,496	136,686,478	143,251,974	0	5,632,701	3,671,338	9,304,039
June 30, 2056	5,762,121	141,787,412	147,549,533	0	5,643,156	4,065,282	9,708,438
June 30, 2057	5,076,970	146,899,049	151,976,019	0	5,579,959	4,428,894	10,008,853
June 30, 2058	4,332,509	152,202,791	156,535,300	0	5,517,447	4,811,327	10,328,774
June 30, 2059	3,674,134	157,557,225	161,231,359	0	5,376,510	5,220,213	10,596,723
June 30, 2060	2,985,763	163,082,537	166,068,300	0	5,247,214	5,618,049	10,865,263

APPENDIX I – LIABILITIES, ASSETS, & CASH FLOWS

CONTRIBUTION PROJECTION DISCLOSURES (CONTINUED)

**Table 1: Projection of Contributions using a July 1, 2020 Valuation Date**

For the Period Ending on the Measurement Date	I. Payroll for current employees	II. Payroll for future employees	III. Total Payroll [I.+II.]	IV. Contributions from current employees	V. Employer Payments for current plan members	VI. Employer Payments for future employees	VII. Total Payments [IV.+V.+VI.]
June 30, 2061	2,393,167	168,657,182	171,050,349	0	5,003,182	6,028,691	11,031,873
June 30, 2062	1,874,083	174,307,776	176,181,859	0	4,809,073	6,500,304	11,309,377
June 30, 2063	1,404,302	180,063,013	181,467,315	0	4,727,671	7,002,521	11,730,192
June 30, 2064	976,974	185,934,360	186,911,334	0	4,585,381	7,544,082	12,129,463
June 30, 2065	661,609	191,857,065	192,518,674	0	4,480,608	8,137,503	12,618,111
June 30, 2066	427,754	197,866,480	198,294,234	0	4,390,194	8,769,822	13,160,016
June 30, 2067	232,575	204,010,486	204,243,061	0	4,302,441	9,399,956	13,702,397
June 30, 2068	83,425	210,286,928	210,370,353	0	4,212,730	10,057,252	14,269,982
June 30, 2069	18,174	216,663,290	216,681,464	0	4,109,576	10,753,275	14,862,851
June 30, 2070	14,893	223,167,015	223,181,908	0	4,014,904	11,432,524	15,447,428
June 30, 2071	0	229,877,365	229,877,365	0	3,912,992	12,130,970	16,043,962
June 30, 2072	0	236,773,686	236,773,686	0	3,793,698	12,875,770	16,669,468
June 30, 2073	0	243,876,897	243,876,897	0	3,671,916	13,641,239	17,313,155
June 30, 2074	0	251,193,204	251,193,204	0	3,547,510	14,429,388	17,976,898
June 30, 2075	0	258,729,000	258,729,000	0	3,415,970	15,252,842	18,668,812
June 30, 2076	0	266,490,870	266,490,870	0	3,285,036	16,101,782	19,386,818
June 30, 2077	0	274,485,596	274,485,596	0	3,149,966	16,992,339	20,142,305
June 30, 2078	0	282,720,164	282,720,164	0	3,005,357	17,905,701	20,911,058
June 30, 2079	0	291,201,769	291,201,769	0	2,867,027	18,851,466	21,718,493
June 30, 2080	0	299,937,822	299,937,822	0	2,720,578	19,828,307	22,548,885
June 30, 2081	0	308,935,957	308,935,957	0	2,578,747	20,826,532	23,405,279
June 30, 2082	0	318,204,036	318,204,036	0	2,428,534	21,862,892	24,291,426
June 30, 2083	0	327,750,157	327,750,157	0	2,270,856	22,930,275	25,201,131
June 30, 2084	0	337,582,662	337,582,662	0	2,113,524	24,023,838	26,137,362
June 30, 2085	0	347,710,142	347,710,142	0	1,953,508	25,158,391	27,111,899
June 30, 2086	0	358,141,446	358,141,446	0	1,796,280	26,330,811	28,127,091
June 30, 2087	0	368,885,689	368,885,689	0	1,640,440	27,549,106	29,189,546
June 30, 2088	0	379,952,260	379,952,260	0	1,488,257	28,801,638	30,289,895
June 30, 2089	0	391,350,828	391,350,828	0	1,341,302	30,097,926	31,439,228
June 30, 2090	0	403,091,353	403,091,353	0	1,200,151	31,440,850	32,641,001
June 30, 2091	0	415,184,094	415,184,094	0	1,065,442	32,822,450	33,887,892
June 30, 2092	0	427,639,617	427,639,617	0	937,734	34,251,012	35,188,746
June 30, 2093	0	440,468,806	440,468,806	0	817,565	35,727,879	36,545,444
June 30, 2094	0	453,682,870	453,682,870	0	705,423	37,252,010	37,957,433
June 30, 2095	0	467,293,356	467,293,356	0	601,743	38,833,317	39,435,060

**APPENDIX I – LIABILITIES, ASSETS, & CASH FLOWS**

**FIDUCIARY NET POSITION PROJECTION DISCLOSURES**

**Table 2: Projection of OPEB Plan's Fiduciary Net Position using a July 1, 2020 Valuation Date**

For the Period Ending on the Measurement Date	I. Beginning Fiduciary Net Position for Current Plan Members	II. Employer Share of Benefit Payments for Current Plan Members	III. Contributions to Trust for Current Plan Members beyond Pay-as-you-go	IV. Gross Contributions to Trust for Current Plan Members [III. + III.]	V. Administrative Expenses Withdrawn from the Trust for Current Plan Members	VI. Benefit Payments Withdrawn from the Trust for Current Plan Members	VII. Trust Withdrawals for Current Plan Members [V. + VI.]	VIII. Investment Earnings	IX. Ending Fiduciary Net Position for Current Plan Members
June 30, 2021	19,112,931	2,745,466	258,404	3,003,870	0	2,745,466	2,745,466	5,638,307	25,009,642
June 30, 2022	25,009,642	2,641,543	236,107	2,877,650	0	2,641,543	2,641,543	1,543,507	26,789,256
June 30, 2023	26,789,256	2,683,997	455,437	3,139,434	0	2,683,997	2,683,997	1,828,797	29,073,490
June 30, 2024	29,073,490	2,903,798	418,495	3,322,293	0	2,903,798	2,903,798	1,982,209	31,474,194
June 30, 2025	31,474,194	3,125,869	385,234	3,511,103	0	3,125,869	3,125,869	2,143,630	34,003,058
June 30, 2026	34,003,058	3,298,633	355,478	3,654,111	0	3,298,633	3,298,633	2,313,843	36,672,379
June 30, 2027	36,672,379	3,634,130	327,138	3,961,268	0	3,634,130	3,634,130	2,493,612	39,493,129
June 30, 2028	39,493,129	3,851,046	302,163	4,153,209	0	3,851,046	3,851,046	2,683,746	42,479,038
June 30, 2029	42,479,038	4,153,784	278,225	4,432,009	0	4,153,784	4,153,784	2,885,095	45,642,358
June 30, 2030	45,642,358	4,464,000	255,694	4,719,694	0	4,464,000	4,464,000	3,098,501	48,996,553
June 30, 2031	48,996,553	4,788,961	234,296	5,023,257	0	4,788,961	4,788,961	3,324,868	52,555,717
June 30, 2032	52,555,717	5,047,706	215,295	5,263,001	0	5,047,706	5,047,706	3,565,190	56,317,167
June 30, 2033	56,317,167	5,297,485	197,821	5,495,306	0	5,297,485	5,297,485	3,819,259	60,283,145
June 30, 2034	60,283,145	5,415,435	181,863	5,597,298	0	5,415,435	5,415,435	4,087,224	64,455,085
June 30, 2035	64,455,085	5,637,733	167,351	5,805,084	0	5,637,733	5,637,733	4,369,181	68,827,825
June 30, 2036	68,827,825	5,707,756	153,820	5,861,576	0	5,707,756	5,707,756	4,664,765	73,397,653
June 30, 2037	73,397,653	5,681,944	141,000	5,822,944	0	5,681,944	5,681,944	4,973,716	78,211,055
June 30, 2038	78,211,055	5,826,684	128,763	5,955,447	0	5,826,684	5,826,684	5,299,176	83,273,697
June 30, 2039	83,273,697	5,783,038	117,562	5,900,600	0	5,783,038	5,783,038	5,641,544	88,592,604
June 30, 2040	88,592,604	5,605,243	107,571	5,712,814	0	5,605,243	5,605,243	6,001,301	94,210,926
June 30, 2041	94,210,926	5,696,183	98,549	5,794,732	0	5,696,183	5,696,183	6,381,361	100,143,906
June 30, 2042	100,143,906	5,800,388	89,969	5,890,357	0	5,800,388	5,800,388	6,782,738	106,373,339
June 30, 2043	106,373,339	5,548,551	83,191	5,631,742	0	5,548,551	5,548,551	7,204,245	112,887,554
June 30, 2044	112,887,554	5,595,728	75,602	5,671,330	0	5,595,728	5,595,728	7,645,005	119,671,124
June 30, 2045	119,671,124	5,774,285	69,194	5,843,479	0	5,774,285	5,774,285	8,104,039	126,695,201
June 30, 2046	126,695,201	5,741,900	63,857	5,805,757	0	5,741,900	5,741,900	8,579,391	133,937,676
June 30, 2047	133,937,676	5,693,921	59,096	5,753,017	0	5,693,921	5,693,921	9,069,548	141,477,173
June 30, 2048	141,477,173	5,787,404	53,441	5,840,845	0	5,787,404	5,787,404	9,579,784	149,306,754
June 30, 2049	149,306,754	5,858,601	49,075	5,907,676	0	5,858,601	5,858,601	10,109,701	157,421,365
June 30, 2050	157,421,365	5,736,388	44,936	5,781,324	0	5,736,388	5,736,388	10,658,923	165,890,990
June 30, 2051	165,890,990	5,684,304	40,570	5,724,874	0	5,684,304	5,684,304	11,232,171	174,724,286
June 30, 2052	174,724,286	5,740,383	36,465	5,776,848	0	5,740,383	5,740,383	11,830,048	183,892,625
June 30, 2053	183,892,625	5,666,035	32,620	5,698,655	0	5,666,035	5,666,035	12,450,617	193,388,544
June 30, 2054	193,388,544	5,632,821	29,012	5,661,833	0	5,632,821	5,632,821	13,093,370	203,203,033
June 30, 2055	203,203,033	5,632,701	25,207	5,657,908	0	5,632,701	5,632,701	13,757,685	213,314,587
June 30, 2056	213,314,587	5,643,156	21,479	5,664,635	0	5,643,156	5,643,156	14,442,113	223,712,897
June 30, 2057	223,712,897	5,579,959	18,374	5,598,333	0	5,579,959	5,579,959	15,145,975	234,448,352
June 30, 2058	234,448,352	5,517,447	15,223	5,532,670	0	5,517,447	5,517,447	15,872,660	245,524,908
June 30, 2059	245,524,908	5,376,510	12,533	5,389,043	0	5,376,510	5,376,510	16,622,454	256,939,682
June 30, 2060	256,939,682	5,247,214	9,889	5,257,103	0	5,247,214	5,247,214	17,395,146	268,726,668

APPENDIX I – LIABILITIES, ASSETS, & CASH FLOWS

FIDUCIARY POSITION PROJECTION DISCLOSURES (CONTINUED)

Table 2: Projection of OPEB Plan's Fiduciary Net Position using a July 1, 2020 Valuation Date

For the Period Ending on the Measurement Date	I. Beginning Fiduciary Net Position for Current Plan Members	II. Employer Share of Benefit Payments for Current Plan Members	III. Contributions to Trust for Current Plan Members beyond Pay-as-you-go	IV. Gross Contributions to Trust for Current Plan Members [II. + III.]	V. Administrative Expenses Withdrawn from the Trust for Current Plan Members	VI. Benefit Payments Withdrawn from the Trust for Current Plan Members	VII. Trust Withdrawals for Current Plan Members [V. +VI.]	VIII. Investment Earnings	IX. Ending Fiduciary Net Position for Current Plan Members
June 30, 2061	268,726,668	5,003,182	7,695	5,010,877	0	5,003,182	5,003,182	18,193,052	263,978,025
June 30, 2062	263,978,025	4,809,073	5,850	4,814,923	0	4,809,073	4,809,073	17,871,507	259,359,055
June 30, 2063	259,359,055	4,727,671	4,256	4,731,927	0	4,727,671	4,727,671	17,558,750	254,767,264
June 30, 2064	254,767,264	4,585,381	2,875	4,588,256	0	4,585,381	4,585,381	17,247,840	250,272,037
June 30, 2065	250,272,037	4,480,608	1,890	4,482,498	0	4,480,608	4,480,608	16,943,480	245,849,656
June 30, 2066	245,849,656	4,390,194	1,186	4,391,380	0	4,390,194	4,390,194	16,644,061	241,495,366
June 30, 2067	241,495,366	4,302,441	626	4,303,067	0	4,302,441	4,302,441	16,349,257	237,211,543
June 30, 2068	237,211,543	4,212,730	218	4,212,948	0	4,212,730	4,212,730	16,059,229	233,005,181
June 30, 2069	233,005,181	4,109,576	46	4,109,622	0	4,109,576	4,109,576	15,774,452	228,896,928
June 30, 2070	228,896,928	4,014,904	37	4,014,941	0	4,014,904	4,014,904	15,496,323	224,883,058
June 30, 2071	224,883,058	3,912,992	0	3,912,992	0	3,912,992	3,912,992	15,224,583	220,970,066
June 30, 2072	220,970,066	3,793,698	0	3,793,698	0	3,793,698	3,793,698	14,959,673	217,176,368
June 30, 2073	217,176,368	3,671,916	0	3,671,916	0	3,671,916	3,671,916	14,702,840	213,504,452
June 30, 2074	213,504,452	3,547,510	0	3,547,510	0	3,547,510	3,547,510	14,454,251	209,956,942
June 30, 2075	209,956,942	3,415,970	0	3,415,970	0	3,415,970	3,415,970	14,214,085	206,540,972
June 30, 2076	206,540,972	3,285,036	0	3,285,036	0	3,285,036	3,285,036	13,982,824	203,255,936
June 30, 2077	203,255,936	3,149,966	0	3,149,966	0	3,149,966	3,149,966	13,760,427	200,105,970
June 30, 2078	200,105,970	3,005,357	0	3,005,357	0	3,005,357	3,005,357	13,547,174	197,100,613
June 30, 2079	197,100,613	2,867,027	0	2,867,027	0	2,867,027	2,867,027	13,343,712	194,233,586
June 30, 2080	194,233,586	2,720,578	0	2,720,578	0	2,720,578	2,720,578	13,149,614	191,513,008
June 30, 2081	191,513,008	2,578,747	0	2,578,747	0	2,578,747	2,578,747	12,965,431	188,934,261
June 30, 2082	188,934,261	2,428,534	0	2,428,534	0	2,428,534	2,428,534	12,790,849	186,505,727
June 30, 2083	186,505,727	2,270,856	0	2,270,856	0	2,270,856	2,270,856	12,626,438	184,234,871
June 30, 2084	184,234,871	2,113,524	0	2,113,524	0	2,113,524	2,113,524	12,472,701	182,121,347
June 30, 2085	182,121,347	1,953,508	0	1,953,508	0	1,953,508	1,953,508	12,329,615	180,167,839
June 30, 2086	180,167,839	1,796,280	0	1,796,280	0	1,796,280	1,796,280	12,197,363	178,371,559
June 30, 2087	178,371,559	1,640,440	0	1,640,440	0	1,640,440	1,640,440	12,075,755	176,731,119
June 30, 2088	176,731,119	1,488,257	0	1,488,257	0	1,488,257	1,488,257	11,964,697	175,242,862
June 30, 2089	175,242,862	1,341,302	0	1,341,302	0	1,341,302	1,341,302	11,863,942	173,901,560
June 30, 2090	173,901,560	1,200,151	0	1,200,151	0	1,200,151	1,200,151	11,773,136	172,701,409
June 30, 2091	172,701,409	1,065,442	0	1,065,442	0	1,065,442	1,065,442	11,691,885	171,635,967
June 30, 2092	171,635,967	937,734	0	937,734	0	937,734	937,734	11,619,755	170,698,233
June 30, 2093	170,698,233	817,565	0	817,565	0	817,565	817,565	11,556,270	169,880,668
June 30, 2094	169,880,668	705,423	0	705,423	0	705,423	705,423	11,500,921	169,175,245
June 30, 2095	169,175,245	601,743	0	601,743	0	601,743	601,743	11,453,164	168,573,502

**APPENDIX I – LIABILITIES, ASSETS, & CASH FLOWS**

**BENEFIT PAYMENT PROJECTION DISCLOSURES**

**Table 3: Actuarial Present Values of Projected Benefit Payments using a July 1, 2020 Valuation Date**

For the Period Ending on the Measurement Date	I. Beginning Fiduciary Net Position for Current Plan Members	II. Benefit Payments for Current Plan Members	III. Funded Portion of Benefit Payments	IV. Unfunded Portion of Benefit Payments [II. - III.]	V. Present Value of Funded Benefit Payments using the Long-Term Rate of Return [6.77%]	VI. Present Value of Unfunded Benefit Payments using the Municipal Bond Rate [2.18%]	VII. Present Value of Benefit Payments using the Single Equivalent Discount Rate [6.77%]	
June 30, 2021	19,112,931	2,745,466	2,745,466	0	2,745,466	0	2,745,466	<b>Sum of Column V.</b>
June 30, 2022	25,009,642	2,641,543	2,641,543	0	2,474,050	0	2,474,050	67,364,641
June 30, 2023	26,789,256	2,683,997	2,683,997	0	2,354,418	0	2,354,418	
June 30, 2024	29,073,490	2,903,798	2,903,798	0	2,385,716	0	2,385,716	<b>Sum of Column VI.</b>
June 30, 2025	31,474,194	3,125,869	3,125,869	0	2,405,325	0	2,405,325	0
June 30, 2026	34,003,058	3,298,633	3,298,633	0	2,377,321	0	2,377,321	
June 30, 2027	36,672,379	3,634,130	3,634,130	0	2,453,042	0	2,453,042	<b>Sum of Column VII.</b>
June 30, 2028	39,493,129	3,851,046	3,851,046	0	2,434,636	0	2,434,636	[V. + VI.]
June 30, 2029	42,479,038	4,153,784	4,153,784	0	2,459,518	0	2,459,518	67,364,641
June 30, 2030	45,642,358	4,464,000	4,464,000	0	2,475,603	0	2,475,603	
June 30, 2031	48,996,553	4,788,961	4,788,961	0	2,487,419	0	2,487,419	
June 30, 2032	52,555,717	5,047,706	5,047,706	0	2,455,570	0	2,455,570	
June 30, 2033	56,317,167	5,297,485	5,297,485	0	2,413,675	0	2,413,675	
June 30, 2034	60,283,145	5,415,435	5,415,435	0	2,310,964	0	2,310,964	
June 30, 2035	64,455,085	5,637,733	5,637,733	0	2,253,280	0	2,253,280	
June 30, 2036	68,827,825	5,707,756	5,707,756	0	2,136,617	0	2,136,617	
June 30, 2037	73,397,653	5,681,944	5,681,944	0	1,992,091	0	1,992,091	
June 30, 2038	78,211,055	5,826,684	5,826,684	0	1,913,306	0	1,913,306	
June 30, 2039	83,273,697	5,783,038	5,783,038	0	1,778,565	0	1,778,565	
June 30, 2040	88,592,604	5,605,243	5,605,243	0	1,614,577	0	1,614,577	
June 30, 2041	94,210,926	5,696,183	5,696,183	0	1,536,735	0	1,536,735	
June 30, 2042	100,143,906	5,800,388	5,800,388	0	1,465,625	0	1,465,625	
June 30, 2043	106,373,339	5,548,551	5,548,551	0	1,313,095	0	1,313,095	
June 30, 2044	112,887,554	5,595,728	5,595,728	0	1,240,292	0	1,240,292	
June 30, 2045	119,671,124	5,774,285	5,774,285	0	1,198,716	0	1,198,716	
June 30, 2046	126,695,201	5,741,900	5,741,900	0	1,116,412	0	1,116,412	
June 30, 2047	133,937,676	5,693,921	5,693,921	0	1,036,886	0	1,036,886	
June 30, 2048	141,477,173	5,787,404	5,787,404	0	987,084	0	987,084	
June 30, 2049	149,306,754	5,858,601	5,858,601	0	935,869	0	935,869	
June 30, 2050	157,421,365	5,736,388	5,736,388	0	858,243	0	858,243	
June 30, 2051	165,890,990	5,684,304	5,684,304	0	796,526	0	796,526	
June 30, 2052	174,724,286	5,740,383	5,740,383	0	753,380	0	753,380	
June 30, 2053	183,892,625	5,666,035	5,666,035	0	696,472	0	696,472	
June 30, 2054	193,388,544	5,632,821	5,632,821	0	648,487	0	648,487	
June 30, 2055	203,203,033	5,632,701	5,632,701	0	607,355	0	607,355	
June 30, 2056	213,314,587	5,643,156	5,643,156	0	569,900	0	569,900	
June 30, 2057	223,712,897	5,579,959	5,579,959	0	527,786	0	527,786	
June 30, 2058	234,448,352	5,517,447	5,517,447	0	488,783	0	488,783	
June 30, 2059	245,524,908	5,376,510	5,376,510	0	446,097	0	446,097	
June 30, 2060	256,939,682	5,247,214	5,247,214	0	407,763	0	407,763	

APPENDIX I – LIABILITIES, ASSETS, & CASH FLOWS

BENEFIT PAYMENT PROJECTION DISCLOSURES (CONTINUED)

**Table 3: Actuarial Present Values of Projected Benefit Payments using a July 1, 2020 Valuation Date**

For the Period Ending on the Measurement Date	I. Beginning Fiduciary Net Position for Current Plan Members	II. Benefit Payments for Current Plan Members	III. Funded Portion of Benefit Payments	IV. Unfunded Portion of Benefit Payments [III. - III.]	V. Present Value of Funded Benefit Payments using the Long-Term Rate of Return [6.77%]	VI. Present Value of Unfunded Benefit Payments using the Municipal Bond Rate [2.18%]	VII. Present Value of Benefit Payments using the Single Equivalent Discount Rate [6.77%]
June 30, 2061	268,726,668	5,003,182	5,003,182	0	364,147	0	364,147
June 30, 2062	263,978,025	4,809,073	4,809,073	0	327,825	0	327,825
June 30, 2063	259,359,055	4,727,671	4,727,671	0	301,842	0	301,842
June 30, 2064	254,767,264	4,585,381	4,585,381	0	274,194	0	274,194
June 30, 2065	250,272,037	4,480,608	4,480,608	0	250,940	0	250,940
June 30, 2066	245,849,656	4,390,194	4,390,194	0	230,286	0	230,286
June 30, 2067	241,495,366	4,302,441	4,302,441	0	211,373	0	211,373
June 30, 2068	237,211,543	4,212,730	4,212,730	0	193,843	0	193,843
June 30, 2069	233,005,181	4,109,576	4,109,576	0	177,106	0	177,106
June 30, 2070	228,896,928	4,014,904	4,014,904	0	162,055	0	162,055
June 30, 2071	224,883,058	3,912,992	3,912,992	0	147,927	0	147,927
June 30, 2072	220,970,066	3,793,698	3,793,698	0	134,323	0	134,323
June 30, 2073	217,176,368	3,671,916	3,671,916	0	121,768	0	121,768
June 30, 2074	213,504,452	3,547,510	3,547,510	0	110,183	0	110,183
June 30, 2075	209,956,942	3,415,970	3,415,970	0	99,370	0	99,370
June 30, 2076	206,540,972	3,285,036	3,285,036	0	89,502	0	89,502
June 30, 2077	203,255,936	3,149,966	3,149,966	0	80,380	0	80,380
June 30, 2078	200,105,970	3,005,357	3,005,357	0	71,827	0	71,827
June 30, 2079	197,100,613	2,867,027	2,867,027	0	64,176	0	64,176
June 30, 2080	194,233,586	2,720,578	2,720,578	0	57,037	0	57,037
June 30, 2081	191,513,008	2,578,747	2,578,747	0	50,635	0	50,635
June 30, 2082	188,934,261	2,428,534	2,428,534	0	44,662	0	44,662
June 30, 2083	186,505,727	2,270,856	2,270,856	0	39,114	0	39,114
June 30, 2084	184,234,871	2,113,524	2,113,524	0	34,096	0	34,096
June 30, 2085	182,121,347	1,953,508	1,953,508	0	29,516	0	29,516
June 30, 2086	180,167,839	1,796,280	1,796,280	0	25,420	0	25,420
June 30, 2087	178,371,559	1,640,440	1,640,440	0	21,743	0	21,743
June 30, 2088	176,731,119	1,488,257	1,488,257	0	18,475	0	18,475
June 30, 2089	175,242,862	1,341,302	1,341,302	0	15,595	0	15,595
June 30, 2090	173,901,560	1,200,151	1,200,151	0	13,069	0	13,069
June 30, 2091	172,701,409	1,065,442	1,065,442	0	10,866	0	10,866
June 30, 2092	171,635,967	937,734	937,734	0	8,957	0	8,957
June 30, 2093	170,698,233	817,565	817,565	0	7,314	0	7,314
June 30, 2094	169,880,668	705,423	705,423	0	5,911	0	5,911
June 30, 2095	169,175,245	601,743	601,743	0	4,722	0	4,722

## APPENDIX II – PLAN PROVISIONS

<u>Plan Year</u>	July 1 through June 30.
<u>Premium Effective Date</u>	<b>Medicare Supplement Plans:</b> effective January 1, 2021 <b>Non-Medicare Plans:</b> effective July 1, 2021 <b>Dental Plans:</b> N/A
<u>Creditable Service</u>	Elapsed time from date of hire to termination of service date.
<u>Benefits Offered</u>	Comprehensive Medical Insurance and \$5,000 of Group Term Life Insurance.
<u>Medicare Part A</u>	To the best of our knowledge the Town does not pay any Medicare Part A premiums or penalties.
<u>Medicare Part B</u>	Medicare Part B Premium reimbursements by the Town were not reflected in this valuation. Medicare Part B Penalty reimbursements by the Town were not reflected in this valuation.
<u>Surviving Spouse Coverage</u>	Spousal benefits do not change after the death of a plan participant.

APPENDIX II – PLAN PROVISIONS

Eligibility

Hire Date	Eligibility
Before April 2, 2012	<ul style="list-style-type: none"> <li>• Age 55 with 10 years of creditable service</li> <li>• 20 years of service regardless of age</li> </ul>
On or after April 2, 2012	<ul style="list-style-type: none"> <li>• Age 60 with 10 years of creditable service</li> </ul>

Participant Contributions

Group	Individual	Two-Person / Family
<b>Medical</b>	<ul style="list-style-type: none"> <li>• 50% of premiums for PPO and Medicare Supplement plans</li> <li>• 26% of premiums for all other plans</li> </ul>	<ul style="list-style-type: none"> <li>• 50% of premiums for PPO and Medicare Supplement plans</li> <li>• 30% of premiums for HDHP plans</li> <li>• 32% of premiums for all other plans</li> </ul>
<b>Dental</b>	N/A	N/A
<b>Life</b>	50% of premiums	N/A



APPENDIX III – ACTUARIAL METHODS & ASSUMPTIONS

Pre-Retirement Mortality

General: RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females, set forward 1 year for females  
Teachers: RP-2014 Mortality Table for White Collar Employees projected generationally with scale MP-2016 for males and females

Post-Retirement Mortality

General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year for females  
Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

Disabled Mortality

General: RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females, set forward 1 year  
Teachers: RP-2014 Mortality Table for White Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females

Assumption Experience Study

The actuarial assumptions used to calculate the actuarial accrued liability and the service cost primarily reflect the latest experience studies of the Massachusetts PERAC issued in 2014 and their most recent analysis of retiree mortality during 2015 and 2016.

Discount Rate

6.75% per annum (previously 7.00%)

Net Long Term Rate of Return

6.77% (based on investment policy)

Municipal Bond Rate

2.18% as of June 30, 2021 (source: S&P Municipal Bond 20-Year High Grade Index – SAPIHG)

Actuarial Cost Method

Individual Entry Age Normal

Asset-Valuation Method

Market Value of Assets as of the Measurement Date, June 30, 2021

APPENDIX III – ACTUARIAL METHODS & ASSUMPTIONS

Employee Termination

It was assumed that employees would terminate employment in accordance with the sample rates shown in the following table:

**Non-Public Safety Employees**

Service	Male	Female
0	15.00%	15.00%
5	7.60%	7.60%
10	5.40%	5.40%
15	3.30%	3.30%
20	2.00%	2.00%

**Public Safety Employees**

Service	Male	Female
0	9.00%	9.00%
5	6.00%	6.00%
10	3.50%	3.50%
15	2.00%	2.00%
20	1.50%	1.50%
25	1.50%	1.50%
30	1.50%	1.50%

APPENDIX III – ACTUARIAL METHODS & ASSUMPTIONS

Retirement Rates for Eligible Employees

Age	Standard Male	Standard Female	Male Teachers	Female Teachers	Public Safety
45 - 49	0.00%	0.00%	0.00%	0.00%	6.00%
50 - 51	3.00%	3.00%	2.00%	1.50%	6.00%
52	3.00%	3.00%	2.00%	1.50%	6.00%
53	3.00%	3.00%	2.00%	1.50%	7.50%
54	3.00%	3.50%	2.00%	2.00%	15.00%
55	3.50%	5.00%	6.00%	5.00%	25.00%
56	3.50%	5.00%	20.00%	15.00%	15.00%
57	4.00%	5.50%	40.00%	35.00%	15.00%
58	5.00%	6.00%	50.00%	35.00%	15.00%
59	6.00%	6.50%	50.00%	35.00%	15.00%
60	9.00%	7.50%	40.00%	35.00%	20.00%
61	11.00%	10.00%	40.00%	35.00%	20.00%
62	15.00%	15.00%	35.00%	35.00%	20.00%
63	15.00%	15.00%	35.00%	35.00%	20.00%
64	16.00%	15.00%	35.00%	35.00%	30.00%
65	20.00%	20.00%	35.00%	35.00%	50.00%
66	20.00%	20.00%	40.00%	35.00%	25.00%
67	20.00%	20.00%	40.00%	30.00%	25.00%
68	20.00%	20.00%	40.00%	30.00%	25.00%
69	20.00%	20.00%	40.00%	30.00%	25.00%
70	100.00%	100.00%	100.00%	100.00%	100.00%
71	100.00%	100.00%	100.00%	100.00%	100.00%
72	100.00%	100.00%	100.00%	100.00%	100.00%

Permanent Disability Rates

Age	Standard	Teachers	Public Safety
20	0.01%	0.05%	0.20%
30	0.01%	0.07%	0.21%
40	0.07%	0.21%	0.71%
50	0.13%	0.42%	1.10%
60	0.12%	0.50%	0.80%

APPENDIX III – ACTUARIAL METHODS & ASSUMPTIONS

Trend Rate

**Medicare Part A & B Premiums & Penalties:** N/A

**Medical Plans:** Rates were developed using the SOA Getzen Model of Long-Run Medical Cost Trends with the following model input variables:

Inflation (CPI):	2.50%
Real GDP (per capita):	1.10%
Excess Medical Cost Growth:	1.10%
Expected Health Share of GDP in 2029:	20%
Health Share of GDP Resistance Point:	22.5%
Year for Limiting Cost Growth to GDP Growth:	2060

See below for a table of trend rates for select years:

Year	Rate
2020 - 2023	4.50%
2024	4.54%
2025	4.59%
2026	4.63%
2027	4.68%
2028	4.72%
2029 - 2040	4.77%
2045	4.53%
2050	4.43%
2055	4.00%
2060	3.63%
2061+	3.60%

### APPENDIX III – ACTUARIAL METHODS & ASSUMPTIONS

#### Participation Rate

It was assumed that 80% of employees eligible to receive retirement benefits would enroll in the retiree medical plans upon retirement. For life insurance plans, it was assumed that 80% of eligible employees would elect coverage upon retirement.

#### Spouse Participation Rate

It was assumed that 80% of male employees and 70% of female employees who elect retiree healthcare coverage for themselves would also elect coverage for a spouse upon retirement.

#### Medicare Eligibility

It was assumed that retirees who were over age 66 on the valuation date and were enrolled in an Active plan were ineligible for Medicare and all other participants would be eligible for Medicare at age 65, absent any information to the contrary.

#### Compensation Increases

3.00% per year.

#### Inflation Rate

2.50% per year.

#### COVID-19

We recognize that COVID-19 may impact plan experience. We have reviewed the assumptions used in this report. Based on the data that is currently available, we have not made any adjustments to these assumptions to reflect the impact of COVID-19. We will continue to monitor the impact of COVID-19 to determine if adjustments to valuation assumptions are warranted.

APPENDIX III – ACTUARIAL METHODS & ASSUMPTIONS

Implicit Subsidy

The implicit subsidy arises because retirees who are not eligible for Medicare are charged the same premium as active employees, even though their actual medical costs are higher on average. Consequently, a portion of the premiums being paid for active employees are being used to “subsidize” the premiums of retirees. Actuarial Standards of Practice and GASB standards require the liability associated with this implicit subsidy to be valued. The chart below shows a breakdown of how implicit cost impacts reported cash flows and liabilities. Actuarial Standard of Practice No. 6 (“ASOP 6”) requires us to recognize this implicit subsidy while the plan sponsor may only pay the premiums billed by an insurance provider.

<b>Impact of Implicit Subsidy</b>		
	<b>As of the Measurement Date</b>	
<b>Impact on Liability</b>	<b><u>June 30, 2021</u></b>	<b><u>June 30, 2020</u></b>
I. Total OPEB Liability	59,283,923	48,990,592
II. Total OPEB Liability (Excluding Implicit Subsidy)	<u>40,954,002</u>	<u>38,666,885</u>
III. Liability from Implicit Subsidy [I. - II.]	18,329,921	10,323,707

	<b>For the Measurement Period Ending</b>	
<b>Impact on Payments</b>	<b><u>June 30, 2021</u></b>	<b><u>June 30, 2020</u></b>
IV. Employer Payments (Including Implicit Subsidy)	2,745,466	2,632,355
V. Actual Employer Payments	<u>1,788,295</u>	<u>1,862,920</u>
VI. Implicit Subsidy [IV. - V.]	957,171	769,435

APPENDIX III – ACTUARIAL METHODS & ASSUMPTIONS

Pre-65 and post-65 per capita costs were developed using fully insured premium rates.

**ANNUAL PER CAPITA CLAIMS\***

ACTIVE EMPLOYEES			RETIREE - NOT MEDICARE ELIGIBLE			RETIREE - MEDICARE ELIGIBLE		
Age Bracket	Female	Male	Age Bracket	Female	Male	Age Bracket	Female	Male
24 & Under	5,211	3,285	44 & Under	10,703	7,013	65 to 69	3,279	3,367
25 to 29	7,687	3,418	45 to 49	11,756	8,855	70 to 74	3,869	4,035
30 to 34	9,714	4,290	50 to 54	13,829	11,662	75 to 79	4,488	4,766
35 to 39	10,007	5,387	55 to 59	15,987	15,161	80 to 84	5,148	5,478
40 to 44	10,242	6,711	60 to 64	19,024	19,456	85 to 89	5,755	6,102
45 to 49	11,250	8,474	65 to 69	22,805	24,268	90 & Over	5,755	6,102
50 to 54	13,233	11,160	70 to 74	26,893	29,082			
55 to 59	15,299	14,508	75 to 79	31,232	34,348			
60 to 64	18,205	18,618	80 to 84	35,810	39,481			
65 to 69	21,823	23,223	85 to 89	40,876	45,191			
70 & Over	25,735	27,830	90 & Over	40,876	45,191			

\*Based on SOA 'Health Care Costs--From Birth to Death' study published in 2013

APPENDIX III – ACTUARIAL METHODS & ASSUMPTIONS

Open Group Forecast

For the projection of plan liabilities in future years, it was assumed that the number of active employees will remain constant and those who terminate employment or retire will be replaced with new employees with the demographics below:

Open Group Forecast Population Demographics		
Age	Male	Female
20	8.0%	5.0%
30	7.0%	14.0%
40	20.0%	19.0%
50	10.0%	10.0%
60	<u>3.0%</u>	<u>4.0%</u>
Total	48.0%	52.0%

Additional Comments

The liabilities being reported as of the Measurement Date of June 30, 2021 reflect a closed group and do not reflect any new entrants after the valuation date.

To the best of our knowledge all employees who are eligible on the valuation date are included in the actuarial valuation.



## APPENDIX IV – PLAN DEMOGRAPHICS

### Active Employees

Valuation Date	July 1, 2020	July 1, 2018
A. Average Age at Hire	36.29	36.00
B. Average Service	<u>9.19</u>	<u>9.67</u>
C. Average Current Age	45.48	45.67

### Retired Employees & Spouses

Valuation Date	July 1, 2020	July 1, 2018
A. Under Age 65	69	79
B. Age 65 & Over	<u>446</u>	<u>424</u>
C. Total	515	503

### Average Service Age

Age	Years of Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
0-24	33									33
25-29	61	3								64
30-34	53	18	3	1						75
35-39	27	16	15	3	1					62
40-44	27	14	9	18	3					71
45-49	23	24	18	20	15	3				103
50-54	30	8	14	18	16	15				101
55-59	28	14	7	12	9	7	1	1		79
60-64	16	17	8	9	9	5	3	1		68
65-69	4	3	1	6	3	1				18
70+	2		2	1	1					6
<b>Total</b>	304	117	77	88	57	31	4	2		680

## APPENDIX IV – PLAN DEMOGRAPHICS

<u>Plan Offerings</u>	<u>Number of Contracts</u>			
	<u>Single</u>	<u>Two-Person</u>	<u>Family</u>	<u>Total</u>
Harvard Pilgrim PPO			1	1
Network Blue Benchmark	44		22	66
Fallon Select Benchmark	39		54	93
Fallon Direct Benchmark	17		5	22
Harvard Pilgrim Benchmark	80		78	158
Tufts Navigator Benchmark	42		45	87
Network Blue HDHP	3		4	7
Fallon Select HDHP	11		17	28
Fallon Direct HDHP	1			1
Harvard Pilgrim HDHP	4		11	15
Tufts Navigator HDHP	1		5	6
Tufts Med Preferred HMO	57			57
Tufts Med Preferred Supplement Plus	106			106
Harvard Pilgrim Medicare Enhance	127			127
Fallon Medicare Plus Central Premier	3			3
Fallon Medicare Plus Premier	6			6
Medex II	90			90
Managed Blue	34			34
<b>Total</b>	665	0	242	907

	<u>Per Contract Costs (monthly)</u>		
	<u>Single</u>	<u>Two-Person</u>	<u>Family</u>
Harvard Pilgrim PPO	2,658.00		5,902.00
Network Blue Benchmark	1,075.00		2,883.00
Fallon Select Benchmark	817.00		2,200.00
Fallon Direct Benchmark	761.00		2,790.00
Harvard Pilgrim Benchmark	1,071.00		2,790.00
Tufts Navigator Benchmark	1,133.00		2,966.00
Network Blue HDHP	898.00		2,331.00
Fallon Select HDHP	688.00		1,865.00
Fallon Direct HDHP	641.00		1,730.00
Harvard Pilgrim HDHP	829.00		2,163.00
Tufts Navigator HDHP	877.00		2,297.00
Tufts Med Preferred HMO	341.00	682.00	
Tufts Med Preferred Supplement Plus	375.00	750.00	
Harvard Pilgrim Medicare Enhance	382.00	764.00	
Fallon Medicare Plus Central Premier	228.00	456.00	
Fallon Medicare Plus Premier	313.00	626.00	
Medex II	405.00	810.00	
Managed Blue	383.00	766.00	
Dental Plan	N/A		N/A

APPENDIX IV – PLAN DEMOGRAPHICS

	Active Plan Average Premium Calculation					
	Single	Two-Person	Family	Number of Participants	Total Premiums Paid	Claims Without Children
Harvard Pilgrim PPO			1	2	70,824.00	63,792.00
Network Blue Benchmark	44		22	88	1,328,712.00	1,135,200.00
Fallon Select Benchmark	39		54	147	1,807,956.00	1,441,188.00
Fallon Direct Benchmark	17		5	27	322,644.00	246,564.00
Harvard Pilgrim Benchmark	80		78	236	3,639,600.00	3,033,072.00
Tufts Navigator Benchmark	42		45	132	2,172,672.00	1,794,672.00
Network Blue HDHP	3		4	11	144,216.00	118,536.00
Fallon Select HDHP	11		17	45	471,276.00	371,520.00
Fallon Direct HDHP	1			1	7,692.00	7,692.00
Harvard Pilgrim HDHP	4		11	26	325,308.00	258,648.00
Tufts Navigator HDHP	1		5	11	148,344.00	115,764.00
<b>Total</b>	<b>242</b>	<b>0</b>	<b>242</b>	<b>726</b>	<b>10,439,244.00</b>	<b>8,586,648.00</b>
<b>Blended Average Monthly Rate:</b>						<b>\$ 985.61</b>

	Medicare Supplement Plan Average Premium Calculation					
	Single	Two-Person	Family	Number of Participants	Total Premiums Paid	Claims Without Children
Tufts Med Preferred HMO	57			57	233,244.00	233,244.00
Tufts Med Preferred Supplement Plus	106			106	477,000.00	477,000.00
Harvard Pilgrim Medicare Enhance	127			127	582,168.00	582,168.00
Fallon Medicare Plus Central Premier	3			3	8,208.00	8,208.00
Fallon Medicare Plus Premier	6			6	22,536.00	22,536.00
Medex II	90			90	437,400.00	437,400.00
Managed Blue	34			34	156,264.00	156,264.00
<b>Total</b>	<b>423</b>	<b>0</b>	<b>0</b>	<b>423</b>	<b>1,916,820.00</b>	<b>1,916,820.00</b>
<b>Blended Average Monthly Rate:</b>						<b>\$ 377.58</b>

## APPENDIX V – OVERVIEW OF GASB 74 & 75

Before Statements 74 and 75, GASB statement 45 established the reporting standards for Other Postemployment Benefit (“OPEB”) plans. It was designed to recognize the Other Postemployment Benefits earned by employees throughout their working career vs. when they are paid in retirement – accrual accounting vs. “pay-as-you-go” accounting. Additionally, each eligible active employee earns benefits each year representing benefits to be paid in retirement or a “Service Cost”. These amounts are reflected in your financial statement each year so that OPEB benefits for an eligible employee shall be fully charged to the financial statement when that eligible employee terminates employment.

In 2012 GASB issued GASB Statements 67 and 68 to update and standardize the financial reporting of pension liabilities. This increased the transparency of pension liabilities by moving them to the balance sheet and made financial statement disclosures of pension liabilities more comparable between municipal entities. GASB Statements 74 and 75 are designed to have the same effect on OPEB plans.

GASB 74 and 75 require retiree medical plans to disclose information about asset and liability levels and show historical contribution information. GASB 74 only applies in situations where a separate trust is established to prefund these benefits. GASB 75 requires employers to perform periodic actuarial valuations to determine annual accounting costs and to keep a running tally of the extent to which these amounts are over or under funded.

GASB 74 and 75 apply to those benefits provided after retirement, except for pension benefits, such as medical, dental and life insurance. The philosophy behind the accounting standard is that these postemployment benefits are part of the compensation earned by employees in return for their services, and the cost of these benefits should be recognized while employees are providing those services, rather than after they have retired. This philosophy has already been applied for years to defined benefit pensions; GASB 74 and 75 extend this practice to all other postemployment benefits.

## APPENDIX V – OVERVIEW OF GASB 74 & 75

The process of determining the liability for OPEB benefits is based on many assumptions about future events. The key actuarial assumptions are:

Turnover and retirement rates – How likely is it that an employee will qualify for postemployment benefits and when will they start?

Medical inflation and claims cost assumptions – When an employee starts receiving postemployment benefits many years from now, how much will be paid each year for the benefits and how rapidly will the costs grow?

Mortality assumption – How long is a retiree likely to receive benefits?

Discount rate assumption – What is the present value of those future benefit payments in terms of today's dollars?

Since the liability is being recognized over the employee's whole career with the Town, the present value is divided into three pieces: the part that is attributed to past years (the "Total OPEB Liability" or "Past Service Liability"), the part that is being earned this year (the "Service Cost"), and the part that will be earned in future years (the "Future Service Liability").

Once the Accrued Liability and the Service Cost have been calculated, the next step is to determine an actuarially determined contribution. This is an amount that if paid annually would fully prefund the benefits for current active and retired employees. This consists of two pieces:

- ✓ Service Cost – because the benefits earned by active employees each year should be paid for each year
- ✓ Past Service Cost – a catch-up payment to fund the Accrued Liability over a period of time determined by an actuary

The final step is to keep track going forward of how much of the contribution is actually paid. There is no requirement to actually fund these benefits, but the cumulative deficiency must be disclosed on the Town's financial statements as the Net OPEB Liability (NOL). If you decide to fully fund the NOL this will appear in the financial statement as a Net OPEB Asset. In addition, the Discount Rate used to calculate the liabilities must reflect the expected investment income of whatever funds are set aside to prefund the benefits; if there is no prefunding then the Discount Rate will be much lower and the liabilities significantly higher than if the benefits are prefunded.

## APPENDIX VI – ASOP 41 DISCLOSURES

The Actuarial Standards Board (the “ASB”), vested by the U.S.-based actuarial organizations<sup>1</sup>, promulgates actuarial standards of practice (“ASOPs”) for use by actuaries when providing professional services in the United States. Each of these organizations requires its members, through its Code of Professional Conduct<sup>2</sup>, to observe the ASOPs of the ASB when practicing in the United States.

The ASOPs are not narrowly prescriptive and neither dictate a single approach nor mandate a particular outcome. ASOPs are intended to provide actuaries with a framework for performing professional assignments and to offer guidance on relevant issues, recommended practices, documentation, and disclosure. Each ASOP articulates a process of analysis, documentation, and disclosure that, in the ASB’s judgment, constitutes appropriate practice within the scope and purpose of the ASOP.

ASOP 41 provides guidance to actuaries with respect to actuarial communications and requires certain disclosures which are contained in this Appendix.

### Identification of the Responsible Actuary

The responsible actuary is Parker Elmore, ASA, EA, FCA, MAAA of Odyssey Advisors. This actuary is available to provide supplementary information and explanation.

### Identification of Actuarial Documents

The date of this document is August 17, 2021 and its subject is the Town of Wayland’s GASB 75 OPEB liabilities.

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<sup>1</sup> The American Academy of Actuaries (the “Academy”), the American Society of Pension Professionals and Actuaries, the Casualty Actuarial Society, the Conference of Consulting Actuaries, and the Society of Actuaries.

<sup>2</sup> These organizations adopted identical *Codes of Professional Conduct* effective January 1, 2001

## APPENDIX VI – ASOP 41 DISCLOSURES

### Disclosures in Actuarial Reports

- ✓ The contents of this report are intended for the use of the officers, employees, and elected officials of the Town and the Town's appointed auditor. The Town may distribute this report to those parties that have a legal right to require the Town to provide it, in which case it will be provided in its entirety including all assumptions, caveats, and limitations. In addition, we request that the Town notify Odyssey Advisors to whom it was distributed.
- ✓ The purpose of this engagement was to provide the Town with analysis of the GASB 75 OPEB liabilities.
- ✓ The responsible actuary identified above is qualified as specified in the *Qualification Standards* of the American Academy of Actuaries.
- ✓ Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.
- ✓ Actuarial computations under GASB 75 are for purposes of fulfilling financial accounting requirements of the Town. Determinations for purposes other than meeting these financial accounting requirements may be significantly different from the results contained in this report. These communications should not be relied upon for any other purpose.
- ✓ The Town of Wayland has agreed to pay Odyssey Advisors a fee for preparing this report. Other than with regard to that contract, we are financially and organizationally independent from the Town and any entity or individual related to the Town. There is nothing in our relationship with the Town that would impair or seem to impair the objectivity of our work.
- ✓ The Town provided the employee/retiree data, premium rates and other information used to prepare our report. We have reviewed the data for reasonableness but have not audited it. To the extent that there are material inaccuracies in the data, our results may be accordingly affected.
- ✓ The date through which data or other information has been considered in developing the findings included in this report is June 30, 2021.
- ✓ The various documents comprising the actuarial report are contained within the document to which these disclosures are attached.

## APPENDIX VI – ASOP 41 DISCLOSURES

### Events Subsequent to the Measurement Date

To the best of our knowledge there were no material events subsequent to the Measurement Date that would impact the figures shown in this report.

### Actuarial Findings

The actuarial findings of the report can be found in the report to which these disclosures are attached.

### Methods, Procedures, Assumptions, and Data

The methods, procedures, assumptions and data used by the actuary can be found in the report to which these disclosures are attached.

### Assumptions or Methods Prescribed by Law

While not legally binding, our determinations were made in accordance with our understanding of Statement No. 75 of the Governmental Accounting Standards Board. Actuarial computations under GASB 75 are for purposes of fulfilling employer accounting requirements. Determinations for purposes other than meeting such requirements may be significantly different from these results. Accordingly, additional determinations may be needed for other purposes.

### Responsibility for Assumptions and Methods

The actuary does not disclaim responsibility for any material assumption(s) or method(s).

### Deviation from the Guidance of an ASOP

The actuary has not deviated materially from the guidance set forth in an applicable ASOP.

### Rounding

Results in this report are shown to the nearest dollar. Due to the predictive nature of these results, no implication is made as to the degree of precision in these unrounded figures. Clients should work with their auditors to decide if it would be prudent to round these results when applying them to the financial statements.



## GLOSSARY

Accrual Accounting – A system of accounting in which revenues are recorded when earned and outlays are recorded when goods are received or services performed, even though the actual receipt of revenues and payment for goods or services may occur, in whole or in part, at a different time.

Actuarially Determined Contribution – Amount of funding required annually to fully fund plan benefits. Determined by the actuary using a consistent methodology.

Amortization – Allows the recognition of liability over a fixed period of time.

Cash Basis Accounting – A system of accounting in which revenues are recorded when received and outlays are recorded when payment is made.

Deferred Inflows/Outflows of Resources – Amounts arising from experience gains and losses that have not been recognized into the OPEB Expense but will be recognized in the future.

Discount Rate – The interest rate used to calculate the present value of future cash flows. Under GASB 75, the rate should be the expected long-term rate of return on investments for a plan that is being fully funded, the 20-year municipal bond index for a pay-as-you-go plan, and a blend of the two rates for a plan that is being partially funded.

Entry Age Normal – Under this method, the annual service cost for each individual active member, payable from the date of employment to the date of retirement, is sufficient to accumulate the value of the member's benefit at the time of retirement. The annual service cost for each active member is a level percent of payroll. The total OPEB liability is the actuarial present value of the projected benefit times the ratio of past service to expected total service at retirement/termination.

Fiduciary Net Position – The value of cash, investments, other assets and property belonging to an OPEB trust.

## GLOSSARY

Government Accounting Standards Board (GASB) – “The Governmental Accounting Standards Board (GASB) was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.”

Implicit Subsidy – The liability that arises because retirees who are not eligible for Medicare are charged the same premium as active employees even though their actual medical costs are higher on average.

Irrevocable Contribution – The transfer of assets to a qualified trust in which assets may only be withdrawn for the purpose of providing retiree other postemployment benefits.

Net OPEB Liability (NOL) – Total OPEB Liability less the Fiduciary Net Position.

Other Postemployment Benefits (OPEB) – Benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

OPEB Trust – An entity which holds assets for the sole purpose of funding OPEB. All contributions and earnings within this entity must be irrevocable and protected from creditors.

Pay-as-you-go funding – Paying benefits (such as pensions or OPEB) on a cash basis, with no money set aside for future liabilities which are already incurred.

Service Cost – The actuarially determined present value contribution needed to fund benefits which are earned for employee service rendered during the current year. Service cost depends on many factors, including the interest rate used to discount future cashflows, and expected inflation.

Total OPEB Liability (TOL) – That portion, as determined by the Individual Entry Age Normal Actuarial Cost Method, of the Actuarial Present Value of benefits and expenses which are not provided for by future Service Costs.

FTEs - FY 2023 Projections	FTE's	FTE's	Parity Contribution per FTE FY 2023	Parity Contribution FY 2023 Section a	Annual Contribution FY 2023 per FTE	Annual Contribution FY 2023 Section b	Annual Contribution FY 2023 Section c
<b>School Funds</b>							
Base	6.71		N/A	-	827	5,551	
Pegasus	0.00		N/A	-	827	-	
The Children's Way	10.11		N/A	-	827	8,364	
Enrichment	0.00		N/A	-	827	-	
Full Day Kindergarten	0.00		N/A	-	827	-	
Food Service	7.45		N/A	-	827	6,163	
Building Use	0.00		N/A	-	827	-	
<b>Subtotal</b>	<b>24.27</b>			<b>-</b>		<b>20,078</b>	
<b>Town Funds</b>							
Recreation	2.00		N/A	-	827	1,655	
Transfer Station	0.00		N/A	-	827	-	
Wastewater	1.00		N/A	-	827	827	
Water	9.30		N/A	-	827	7,694	
<b>Subtotal</b>	<b>12.30</b>			<b>0</b>		<b>10,176</b>	
<b>Total</b>		<b>36.57</b>		<b>-</b>		<b>30,254</b>	<b>500,000</b>

Total Town Excluding Town Funds-FY 22	182.29
Town Funds	12.30
School Operating Budget-FY 22	445.96
Total School Revolving Funds *	24.27
<b>Grand Total</b>	<b>664.82</b>

2023 OEPB Investment Acct Contrib **550,000**

**FTEs - FY 2022 Projections**

**FTE's**

**FTE's**

**Parity Contribution  
per FTE FY 2022**

**School Funds**

Base		N/A
Pegasus		N/A
The Children's Way		N/A
Enrichment		N/A
Full Day Kindergarten		N/A
Food Service		N/A
Building Use	0.00	N/A

<b>Subtotal</b>	<b>0.00</b>	
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**Town Funds**

Recreation	2.00	N/A
Wastewater	1.00	N/A
Transfer Station	0.00	N/A
Water	9.30	N/A

<b>Subtotal</b>	<b>12.30</b>	
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**Total**

**12.30**

Total Town Excluding Town Funds-FY 21	182.29
Town Funds	12.30
School Operating Budget-FY 21	436.40
Total School Revolving Funds *	0.00

Grand Total

630.99

2022 OEPB Investment Acct Contrib

550,000

\* Number is only reflective of OPEB eligible School FTEs in revolving funds.

Parity Contribution FY 2022 Section a	Annual Contribution FY 2022 per FTE	Annual Contribution FY 2022 Section b	Annual Contribution FY 2022 Section c
---	--	--	--

0	872	-	
-	872	-	
-	872	-	
-	872	-	
-	872	-	
-	872	-	
-	872	-	

-	-	-	
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-	872	1,743	
-	872	872	
-	872	-	
-	872	8,106	

<b>0</b>		<b>10,721</b>	
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-		<b>10,721</b>	500,000
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510,721.25



FY 21 Comments

2.5 projected new FTE's

.70 projected new FTEs

no staff, stipend only





## § 19-3 Finance Committee: Recommendations and Reports

[Amended 5-5-1983 ATM by Art. 21; 5-1-2000 ATM by Art. 17]

~~The Purpose and Intent of this section is to define the scope and process for the Finance Committee's preparing recommendations for the Town Meeting Warrant and its Annual Reports.~~

After drawing a Town Meeting warrant, the Board of Selectmen shall ~~immediately~~ forward a copy to the Finance Committee. Upon receipt ~~of the warrant~~, the Finance Committee shall consider all articles ~~in the warrant~~ and make ~~such~~ written recommendations per article to Town Meeting as it deems for the best of the Town. ~~If the Finance Committee's written recommendation for an article exceeds 150 words in length, then the recommendations shall conclude with a summary of arguments in favor and in opposition of the article that were considered by the Finance Committee in its deliberations. The Finance Committee is not required to include a summary of arguments in favor and in opposition of an article requesting approval of the Town's omnibus operating budget for the ensuing fiscal year or any article the Finance Committee, in consultation with the Finance Director, deems to represent no or a negligible financial impact on the Town.~~ In gathering information to prepare its recommendations, if any, ~~relative to an article~~, the Finance Committee shall review and consider the report submitted by the article sponsor and meet with the sponsor during a public meeting.

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~~However, if the Finance Committee's written recommendation on any article exceeds 150 words in length, excepting an article requesting approval of the Town's omnibus operating budget for the ensuing fiscal year or any article the Finance Committee deems to represent no or a negligible financial impact, then the recommendation on said article shall conclude with a summary of reasons favoring the article that were considered by the Finance Committee in its deliberations and a separate summary of reasons disfavoring the article that were considered by the Finance Committee in its deliberations.~~

The Finance Committee shall also make an annual report which shall be published as part of the Annual Town Report. Said report shall include appropriation recommendations for the ensuing year and forward-looking statements regarding the finances of the Town and any recommendations the Committee deems necessary and appropriate.

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## Article F. Fiscal Year 2023 Revolving Fund Expenditure Limits

*Proposed by: Board of Selectmen*

To determine if the Town will vote to set the following enumerated dollar figures as the total amount to be expended from the respective authorized revolving funds for Fiscal Year 2023, or take any action relative thereto:

1. Council on Aging:	\$	34,000
2. School Department / Professional Development:	\$	4,000
3. School Department / Curriculum:	\$	0
4. Recreation:	\$	900,000
5. Recreation Athletic Fields:	\$	400,000
6. Conservation Community Gardens:	\$	3,000

**FINANCE COMMITTEE COMMENTS:** Passage of this article will establish the Fiscal Year (FY) 2023 spending caps for the Town's Revolving Funds. The 2017 Annual Town Meeting adopted Town Code Chapter 19, Section 10, which established revolving funds under Chapter 44, Section 54E ½ of the Massachusetts General Laws. Adoption of this Code requires the Board of Selectmen (BoS) to recommend to Town Meeting annually and for Town Meeting to set the limits of expenditure for each revolving fund. For FY 2023, the BoS recommends the following spending caps:

Revolving Fund	Recommended FY23 Spending Cap	Approved FY22 Spending Cap
1. Council on Aging:	\$ 34,000	\$ 40,000
2. School Department / Professional Development:	\$ 4,000	\$ 0
3. School Department / Curriculum:	\$ 0	\$ 0
4. Recreation:	\$ 900,000	\$ 900,000
5. Recreation Athletic Fields:	\$ 400,000	\$ 250,000
6. Conservation Community Gardens:	\$ 3,000	\$ 3,000

Each spending cap recommendation is explained below:

Council on Aging (COA): This spending cap is being decreased by \$6,000 (i.e., from \$40,000 to \$34,000) due to a continued reduction in COA programs related to the continued effects of the ongoing COVID-19 pandemic. As it did in FY2021, the COA continued using virtual programming in FY2022 where possible. The COA is hopeful that participation in its programming will increase as the COVID-19 situation improves, which may then result in a requested increase in this spending cap in future years.

School Department/Professional Development: This spending cap is being increased by \$4,000 (i.e., from \$0 to \$4,000). The School Department previously reviewed this revolving fund and debated its possible dissolution; however, it has elected to maintain the revolving fund. This spending cap would allow for the School Department to collect registration fees from individuals outside of the district who attend district developmental programming, and then use those fees to offset the costs associated with said programming.

School Department/Curriculum: The School Department is not anticipating any revenues or expenses for this fund and is reviewing dissolution of this revolving fund.

Recreation: This spending cap is recommended to remain at the FY2022 level of \$900,000. Participation in Recreation Department gradually increased in FY2021 as the health situation improved over the course of the year with respect to the ongoing COVID-19 pandemic. This spending cap accounts for a continued gradual increase to participation at pre-pandemic levels. The spending cap also includes \$200,000 for FY2023 to reflect the Recreation Commission’s intent for a one-time expenditure of up to \$200,000 of accumulated funds for the construction of a grass field at the Loker Conservation & Recreation Area, which is discussed in Article [redacted] in this Warrant.

Recreation Athletic Fields: This spending cap is being increased by \$150,000 (i.e., from \$250,000 to \$400,000) to account for expenditures from this fund that were approved by Town Meeting at the 2021 Special Town Meeting upon voting in favor of Article 2 (Grass Field at Loker Conservation & Recreation Area Design Fees), Article 3 (Feasibility Study for a Grass Field at 195/207 Main Street), and Article 4 (Feasibility Study for Review of Potential Third Site for a Grass Field).

Conservation Community Garden: This spending cap is recommended to remain at the FY2022 level of \$3,000 to cover anticipated expenses.

The Board of Selectmen recommends \_\_\_\_\_. Vote: \_\_ - \_\_ - \_\_

**ARGUMENTS IN FAVOR:** Revolving fund expenditure limits were adjusted to better reflect the needed business limits of each fund.

**ARGUMENTS OPPOSED:** Opponents may argue that the Recreation Revolving Fund should not be used to fund new fields, but rather to maintain existing fields that need repair.

**RECOMMENDATION:** The Finance Committee recommends \_\_\_\_\_. Vote: \_\_ - \_\_ - \_\_

**QUANTUM OF VOTE:** Majority – see Massachusetts General Laws Chapter 44, Section 53E½ .

*For more information about this article, contact Acting Town Administrator Stephen Crane at [scrane@wayland.ma.us](mailto:scrane@wayland.ma.us).*

## SETTLEMENT AGREEMENT

007 This **SETTLEMENT AGREEMENT** ("Agreement") is made and entered into on this 007 day of January, 2022, by and between Twenty Wayland, LLC, a Massachusetts limited liability company, (and any related Twenty Wayland related entities, including Twenty Wayland Infra, LLC and Twenty Wayland Other, LLC) having an address of c/o KGI Properties, LLC, 10 Memorial Blvd., Suite 901, Providence, RI 02903 ("Donor"), and the Town of Wayland, a Massachusetts municipal corporation, having an address of 41 Cochituate Road, Wayland, MA 01778 (the "Town", together with Donor, the "Parties").

**WHEREAS**, on May 18, 2007, Donor (together with its successor and assigns) applied to the Wayland Planning Board for a Master Special Permit and subsequent, associated Special Permits pursuant to the Town Zoning By-Laws and Site Plan Approvals for the construction of a mixed-use project at property located at 400-440 Boston Post Road (Route 20) in Wayland, Massachusetts (the "Development"); and

**WHEREAS**, by Decision dated January 17, 2008, and modified on January 23, 2008, the Town Planning Board granted the Donor a Master Special Permit and the associated Special Permits subject to the conditions stated therein (the "Permits"); and

**WHEREAS**, Donor and the Town are parties to a Memorandum of Agreement dated March 28, 2006 as modified by Amendment No. 1 dated October 20, 2009 (the "Development Agreement"); and

**WHEREAS**, Donor is the owner of certain parcels (see highlighted portions of Exhibit A) of land shown on plans entitled "Plan of Land in Wayland, MA" dated January 20, 2012, recorded with the Middlesex South Registry of Deeds as Plan 305 (1 of 2) of 2012, "Plan of land Wayland, Massachusetts Showing Proposed Municipal Parcels" dated July 21, 2015 and recorded with the Middlesex South Registry of Deeds as Plan 616 of 2015 and "Plan of Land in Wayland, MA Being a Redivision of Land of Twenty Wayland, LLC," dated January 26, 2012, filed with the Middlesex Registry District of the Land Court as Land Court Plan 17983I, said parcels being a portion of those premises described in a deed recorded with the Middlesex South Registry of Deeds (the "Registry") in Book 1307, Page 766 (the parcels, collectively, the "Property"); and

**WHEREAS**, the Donor has represented that the Property is the site of a disposal site as the result of the release of oil and/or hazardous materials, which has been assigned Release Tracking Numbers ("RTN") 3-13302, 3-13574, and 4-14042 by the Massachusetts Department of Environmental Protection ("MassDEP"), and is subject to an Activity and Use Limitation ("AUL"), recorded with the Registry in Book 27793, Page 141 dated October 21, 1997; an AUL recorded with the Registry in Book 30045, Page 132 dated February 16, 1999; and an AUL recorded with the Registry in Book 58135, Page 87 dated December 21, 2011, which are attached as Exhibit B hereto, and incorporated herein; and

**WHEREAS**, differences have arisen between the Parties as to claims and responsibilities arising under the Development Agreement and the Permits; and

**WHEREAS**, the Parties recognize and agree that it is in their best interests to resolve their differences as set forth herein. The Parties also recognize and agree that none admit to any wrongdoing, and that the agreements and releases set forth below represent the Parties' compromise of disputed matters in order to avoid the delay and uncertainties of litigation; and

**WHEREAS**, the Town voted to accept the following parcels of the Property at a Special Town Meeting on November 9, 2015: Wayland Assessor Parcels, Map 23, Lot 052K (Lot 8-1 on Plan No. 305 of 2012), Map 23, Lot 052L (Lot 4-1 on Land Court Plan No. 17983I), Map 23, Lot 052S (Parcel R-20 on Plan No. 305 of 2012) and Map 23, Lot 052U (Lot 9-1B on Plan No. 616 of 2015) and the Town voted to accept the following parcels of the Property at the Annual Town Meeting on April 4, 2018: Lot 3-1 on Plan No. 305 of 2012 (Wayland Assessor Parcel Map 23, Lot 052I); and Parcel 14 on Land Court Plan No. 17983I (Wayland Assessor Parcel Map 23, Lot 052O) (collectively, the "Accepted Parcels"); and

**WHEREAS**, the Town will schedule a vote to be taken at the Annual Town Meeting to occur in May 2022 to accept Parcel 15 on Land Court Plan No. 17983I (Wayland Assessor Parcel Map 23, Lot 052P) and Parcel 16 on Land Court Plan No. 17983I (Wayland Assessor Parcel 23, Lot 052Q) (Parcel 15 and Parcel 16, collectively, the "Remaining Parcels"); and

**WHEREAS**, the Donor has agreed to facilitate the division of Parcel 16 (Wayland Assessor Parcel Map 23, Lot 052Q, one portion of the parcel to be gifted to the Board of Selectmen for general municipal purposes and the remaining portion to be gifted to the Conservation Commission, referred to hereinafter as Parcel 16A and Parcel 16B, respectively, as shown on the exhibit attached hereto and incorporated herein by reference as Exhibit C.

**NOW, THEREFORE**, in consideration of the foregoing promises, the following promises and covenants, and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, Donor and the Town agree as follows:

1. Donation of Property and Division of Parcel. Subject to the terms and conditions of this Agreement, at the Closing, as hereinafter defined, Donor agrees to give, grant, convey, and transfer to the Town all of Donor's right, title and interest in and to the Property, and the Town agrees to accept and receive all of Donor's right, title and interest in and to the Property. Donor shall convey the Property to the Town for no monetary consideration. It is the intent of the Parties that this conveyance be by gift. Accordingly, at the time of the conveyance of the Property (the "Closing"), the Parties shall jointly execute and deliver Internal Revenue Service ("IRS") Form 8283, "Non-Cash Charitable Contributions," which Donor is required to file with the IRS.

Donor agrees to facilitate the division of Parcel 16 into Parcel 16A and 16B. To that end, Donor will provide a signature on any application to the Planning Board for an ANR (approval not required). The Town agrees to cover all costs related to the division of Parcel 16, including costs related, but not limited to, engineering, survey, deeds, and permit compliance.

The parties agree that the Board of Selectmen will seek a Town Meeting vote to accept the gift of Parcel 16A. If that parcel is not accepted by Town Meeting, this Agreement shall be for all intents and purpose nonetheless be deemed fully valid and binding, but modified to gift Parcel 15, Parcel 16A, and Parcel 16B to the Conservation Commission.

2. Closing.

(a) Closing Date. The Closing shall occur no later than 30 days following the 2022 Wayland Annual Town Meeting, scheduled for May 14, 2022 (the "Closing Date"). The parties hereby acknowledge that time is of the essence.

(b) Time and Place. The Closing shall take place on the Closing Date at a location reasonably acceptable to the Donor and the Town or by mail pursuant to mutually agreed escrow instructions.

(c) Closing Costs. Donor and Town shall each be responsible for paying their own costs relating to the Closing.

(d) Deed. At the Closing, Donor shall deliver a Quitclaim Deed, executed by and notarized on behalf of Donor, and accepted by the Town, conveying Donor's interest in the Property to the Town (with the exception of such parcels being conveyed to the Conservation Commission). If the Town votes to accept less than all of the Property, then the deed shall convey the Accepted Parcels and such of the Remaining Parcels as the Town has voted to accept. Donor shall, further, deliver a Quitclaim Deed, executed by and notarized on behalf of the Donor, for the parcels to be conveyed to the Conservation Commission.

3. Real Estate Taxes and Charges. Donor shall pay real estate taxes and other property charges through the Closing Date; Town to provide a schedule of all amounts to Donor prior to execution hereof, to be updated through Closing. Donor waives its right to file abatements of property taxes or file petitions to the Appellate Tax Board from the date of this Agreement to the Closing Date. If taxes are outstanding as of the date of the Closing, taxes will be apportioned as of the Closing Date in accordance with G.L. c. 59, § 72A. If, however, Donor has paid taxes through and past the Closing Date, such payments shall not be refunded, it being acknowledged that the Town has no funds to refund Donor for such taxes paid and the Town, being tax exempt, has no obligation to pay taxes upon acquisition of the Property.

4. Orders of Conditions. Donor shall apply for, obtain, and record Certificates of Compliance from the Town of Wayland Conservation Commission and, if required, the MassDEP, Northeast Region, for all outstanding Orders of Conditions and Superseding Orders of Conditions related to the Development prior to Closing. As soon as possible, but not more than fifteen (15) business days after recording all such Certificates of Compliance from the Town of Wayland, and after the Donor notifies the Town Administrator and the Chair of the Board of Selectmen, via email, of the filings, the Town will return to Donor the escrow funds being held by the Conservation Commission. Should the Town not return the escrow funds within fifteen (15) business days, then, at the Donor's option, either the Closing Date may be extended the

- (c) Any liens for municipal betterments after the date of this Agreement; and
- (d) Easements, restrictions and reservations of record.

8. Deed and Plans. Donor shall be responsible for drafting a deed(s) to the Property, in a form and in content reasonably satisfactory to the Town. If said deed refers to a plan necessary to be recorded therewith for the Property, Donor shall deliver such plan with the deed(s) in form adequate for filing. Town agrees to cover all costs (except legal fees) incurred by Donor with respect to the foregoing, including costs related, but not limited to, engineering, survey, deeds, etc.

9. Possession and Condition of Premises. Full possession of the Property free of all tenants and occupants, is to be delivered at the time of Closing, the Property to be in the same condition as it is now, reasonable use and wear thereof excepted. The Town shall be entitled to inspect the Property prior to the Closing in order to determine whether the condition thereof complies with the terms of this Section.

10. Escrow. Notwithstanding Sections B(4), B(5), B(6), and B(7) of the Development Agreement, no further escrow amounts shall be due from Donor to the Town.

11. Gift Fund Account. Subject to the terms and conditions of this Agreement, at the transfer of the Accepted Parcels and such of the Remaining Parcels as the Town has voted to accept, the Town (i) will refund \$140,000 of the Financial Gift identified in Section J(1) of the Development Agreement (the "Financial Gift"), and (ii) will release its claim to monies associated with the Financial Gift.

If required, the Parties acknowledge that the Donor shall obtain Certificates of Compliance from both the Wayland Conservation Commission and the Massachusetts Department of Environmental Protection. The Town agrees to work cooperatively with the Donor in acquiring the required Certificates of Compliance from the Conservation Commission. The Donor agrees to address any outstanding requirements to effectuate said Certificates of Compliance in a timely manner.

12. Easements. Any and all easements or rights associated with the Property shall run with the land and transfer to the Town. Any and all obligations or rights conveyed in the Permits, Development Agreement, and/or the Declaration of Easements, Covenants and Restrictions dated October 23, 2012 (the "ECR") shall run with the land and transfer to the Town. This Agreement is subject to the rights and obligations set forth in the ECR recorded with the Middlesex South Registry of Deeds at Book 60431, Page 111.

13. Conditions Precedent to Closing

(a) Compliance with Agreement. Donor shall have substantially performed and complied with all of its covenants and conditions contained in this Agreement.



same number of days that payment was extended to the Donor, or Donor may terminate the Agreement, twenty (20) business days after written notice to the Town. Wayland shall not be required to pay Donor the escrow funds if Donor has not completed the requirements necessary to fulfill the Wayland Conservation permit obligations. Notwithstanding the above, if Wayland has not paid Donor the escrow funds by June 30, 2022, then Donor may terminate this Agreement.

5. Permits. All obligations of the Master Special Permit and associated Special Permit decisions shall be satisfied by the Donor prior to Closing or, if not so satisfied, the Town shall be deemed to have accepted responsibility to satisfy same.

6. Condition of Property.

(a) Disclosure and Acknowledgement. The Town acknowledges receipt of the AULs and access to related environmental studies and reports and further represents that the Town is willing to accept the Property "as is" on the terms and conditions set forth in this Agreement. Said applicable AULs are attached hereto as Exhibit B and the parties acknowledge that if there is a conflict between the AULs found in Exhibit B and the AULs as recorded at the Middlesex South Registry of Deeds, the recorded documents shall control.

(b) Entry, Inspection. The Town or its authorized agents shall have reasonable access to the Property prior to Closing. The Town shall have the right at any time to enter the Property at the Town's own risk for the purpose of surface surveys, inspections and tests, provided, however, that the Town has given Donor at least twenty-four (24) hours' notice thereof. The Town, to the extent permitted by law, shall hold harmless Donor against any claim by the Town or its authorized agent(s), of any harm to the Town arising from said entry and shall restore the Property to substantially the same condition as prior to such entry if the Closing does not occur.

(c) Indemnities. Any and all indemnity agreements in favor of the Donor that do not run with the land shall be assigned to the Town upon Closing. Donor has represented that all indemnity agreements in favor of the Donor are on record at the Middlesex South Registry of Deeds. Additionally, Town shall be able to inspect and approve all indemnity agreements prior to Closing.

7. Title and Deed. The Property is to be conveyed by good and sufficient deed(s), with Quitclaim Covenants, running to the Town, and said deed(s) shall convey a good and clear record and marketable title thereto, free and clear of all liens, easements, leases and encumbrances of any kind, except:

- (a) Provisions of existing, continuing permit obligations associated with the Accepted and Remaining Parcels that are transferred to the Town, along with building and zoning laws;
- (b) Such taxes for the then current year as are not due and payable on the date of delivery of such deed;

(b) Title. The Town shall have the right to satisfy itself that Donor has good and clear record and marketable title to the Property. The Town's performance hereunder is expressly conditional, at the Town's option, upon the Town being satisfied with Donor's title to the Property, in its sole and absolute discretion. The Town's performance is further contingent upon a final title rundown through the date and time of Closing.

14. Insurance. Until the delivery of the deed, Donor shall maintain insurance on the Property as it currently has.

15. Mutual Releases. The Town agrees that, upon delivery of the deed(s) to the Accepted Parcels and such of the Remaining Parcels as the Town has voted to accept, the Town releases and forever discharges Donor, its assigns, successors, heirs, officers, officials, servants, employees, offices, departments, directors, beneficiaries, trustees, members, agents, representatives, insurers, and attorneys, from any and all manner of action and causes of action, suits at common law-statutory or otherwise, debts, dues, sums of money, covenants, contracts, controversies, agreements, promises, trespasses, damages, judgments, costs, claims and demands whatsoever, in law or in equity and whether known or unknown, which any of them ever had, or now has, against any party for, upon, or by reason of any matter arising out of or relating in any way to the Development Agreement.

The Town agrees that, upon delivery of the deed(s) to the Accepted Parcels and such of the Remaining Parcels as the Town has voted to accept, the Town releases and forever discharges Donor, its assigns, successors, heirs, officers, officials, servants, employees, offices, departments, directors, beneficiaries, trustees, members, agents, representatives, insurers, and attorneys, from all obligations of the Permits associated with the Property or portion thereof transferred to the Town.

Donor agrees that, upon the Town's payment of the monies set forth within section 11 and receipt by Donor of a refund of the escrow funds being held by the Conservation Commission, and after completion of the delivery of the deed to the Accepted Parcels, and such of the Remaining Parcels as the Town has voted to accept, Donor releases and forever discharges the Town, its officers, officials, servants, employees, offices, agents, representatives, insurers, and attorneys, from any and all manner of action and causes of action, suits at common law-statutory or otherwise, debts, dues, sums of money, covenants, contracts, controversies, agreements, promises, trespasses, damages, judgments, costs, claims and demands whatsoever, in law or in equity and whether known or unknown, which it ever had, or now has, against any party for, upon, or by reason of any matter arising out of or relating in any way to the Development Agreement.

The Parties reserve their right to seek enforcement of this Agreement in the event of any breach hereof, in the event either party is required to enforce any of the provisions herein through a court action, the prevailing party shall be entitled to recover its reasonable attorneys' fees.

16. Representations and Warranties of Donor. Donor represents and warrants to the Town, that:

(a) Status of and Execution by Donor. Donor is in good standing and validly existing as a Massachusetts limited liability company; and is duly authorized, qualified and licensed to do all things required of it under or in connection with this Agreement, including to execute and deliver and perform this Agreement.

(b) Title to the Property. Donor is the current record owner of the Property and none of the Property is encumbered by monetary liens.

(c) No Consent Necessary. There is no consent of any third party which Donor has not obtained as of the date hereof and as of the Closing Date which is necessary to enable Donor to execute, deliver and perform its obligations under this Agreement.

(d) Binding. Agreements, instruments, and documents herein provided to be executed by Donor will be duly executed by and binding upon Donor as of the Closing Date.

(e) No Violation of Law. Neither this Agreement nor any of the agreements, instruments and documents herein provided to be executed or to be caused to be executed by Donor violate or will violate any provision of any agreement, law, regulation or judicial order to which Donor is a party or by which it is bound.

(f) Full Disclosure. To the best of Donor's knowledge and belief, all documents and materials respecting the condition of the Property that have been provided by Donor to the Town reflect the true and accurate condition of the Property in all materials respects stated therein as of the Closing Date.

17. Representations and Warranties of Town. Town represents and warrants to Donor, that:

(a) Status of and Execution by the Town. The Town is now and on the Closing Date will be (i) duly formed and validly existing, (ii) duly authorized, qualified and licensed under the laws of the Commonwealth of Massachusetts to conduct business and to acquire the Property, (iii) duly authorized, qualified, and licensed to do all things required of it under or in connection with this Agreement, including to execute, deliver and perform this Agreement; and (iv) a duly constituted Massachusetts municipality.

(b) Binding. Agreements, instruments, and documents herein provided to be executed by the Town will be duly executed by and binding upon the Town as of the Closing Date.

(c) No Violation of Law. Neither this Agreement nor any of the agreements, instruments and documents herein provided to be executed or to be caused to be executed by the

Town violate or will violate any provision of any agreement, law, regulation or judicial order to which the Town is a party or by which it is bound.

18. Miscellaneous.

(a) Entire Agreement. This Agreement supersedes all prior discussions, agreements and understandings between Donor and the Town and constitutes the entire agreement between Donor and the Town with respect to the transaction being contemplated. This Agreement may be amended or modified only by a written instrument executed by Donor and the Town.

(b) Further Assurances. Each party hereto shall do such further acts and execute and delivery such further agreements and assurances as the other party may reasonably require to give full effect and meaning to this Agreement.

(c) Notices. Except as provided otherwise above, all notices, demands, consents, approvals and other communications given pursuant to this Agreement (each, a "Notice") must be in writing and must be sent by hand, or by telecopy (with verbal confirmation by the addresses of the receipt thereof), or by certified or registered mail, postage prepaid, return receipt requested, or by reputable overnight courier service, postage prepaid, addressed to the party to be notified as set forth below and will be effective when received.

To Town of Wayland:       Wayland Board of Selectmen  
Wayland Town Building  
41 Cochituate Road  
Wayland, MA 01778-2614

With a copy to:           Katharine Lord Klein, Esq.  
Town Counsel  
KP Law, P.C.  
101 Arch Street  
Boston, MA 02110

To Donor:                   Twenty Wayland, LLC  
c/o KGI Properties, LLC  
10 Memorial Blvd., Suite 901  
Providence, RI 02903

Twenty Wayland Infra, LLC  
c/o KGI Properties, LLC  
10 Memorial Drive Blvd., Suite 901  
Providence, RI 02903

Twenty Wayland Other, LLC  
c/o KGI Properties, LLC  
10 Memorial Drive Blvd., Suite 901  
Providence, RI 02903

With a copy to:                      LawyersCollaborative  
   Attn: Scott J. Summer, Esq.  
   The Calart Tower  
   400 Reservoir Ave, Ste 3A  
   Providence, RI 02907

(d)     Facsimile Signatures. For the purposes of this Agreement, facsimile or emailed signatures shall be considered originals.

(e)     Successors and Assigns; Survival. This Agreement shall be binding upon, and inure to the benefit of, the parties hereto and their respective successors and assigns. Any provision of this Agreement which, by its terms, is to be performed after the Closing, shall survive the Closing Date until full performance thereof.

(f)     Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts, and the venue shall be the courts of Massachusetts.


(g)     Construction; Severability. The section titles or captions in this Agreement are for convenience only and shall not be deemed to be part of this Agreement. If any term, covenant, condition, or provision of this Agreement or the application thereof to any person or circumstance shall, at any time or to any extent, be found to be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those to which is held to be invalid or unenforceable, shall not be affected thereby, and each provision of this Agreement shall be valid and shall be enforced to the fullest extent permitted by law.

(h)     Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which taken together shall be deemed one and the same instrument.

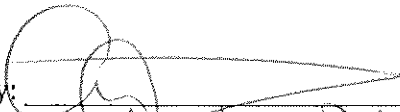
*[Remainder of page intentionally left blank]*

Signed under seal as of the date first written above.


**TWENTY WAYLAND, LLC**

By:   
Name: Anthony J. DeLuca  
Title: Member  
As Authorized Signatory

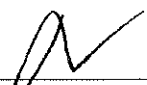
**TWENTY WAYLAND INFRA, LLC**

By:   
Name: Anthony J. DeLuca  
Title: Member  
As Authorized Signatory

**TWENTY WAYLAND OTHER, LLC**

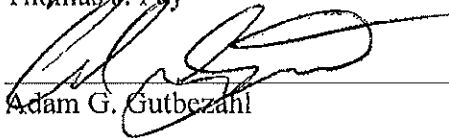
By:   
Name: Anthony J. DeLuca  
Title: Member  
As Authorized Signatory

**TOWN OF WAYLAND**  
By Its Board of Selectmen



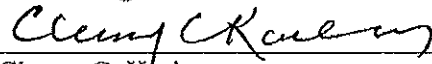
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Thomas J. Fay



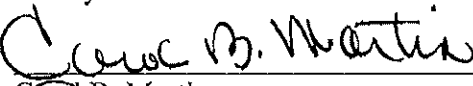
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Adam G. Gutbezahl



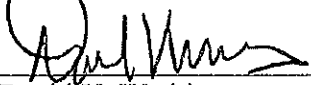
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Cherry C. Karlson



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Carol B. Martin



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David V. Watkins

Exhibits attached:

Exhibit A: Highlighted Donor Parcels (Property)

Exhibit B: Activity and Use Limitations

Exhibit C: Parcel 16

790894/WAYL/0046



**Exhibit A**

**Exhibit B**

## Exhibit C

Exhibits attached:

Exhibit A: Highlighted Donor Parcels (Property)

Exhibit B: Activity and Use Limitations

Exhibit C: Parcel 16

790894/WAYL/0046

**Exhibit A**

**Exhibit B**

**Exhibit C**





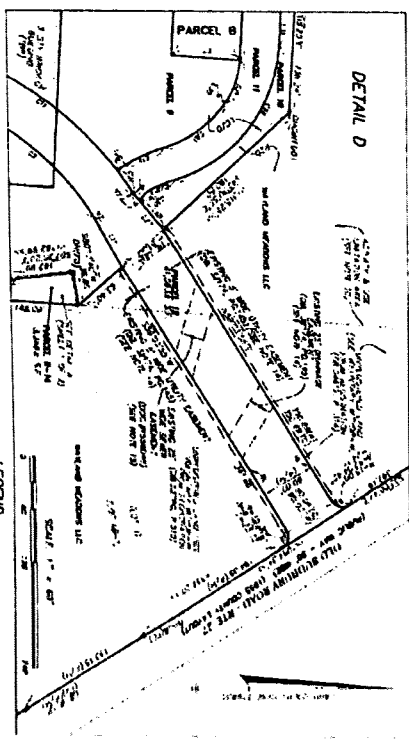
REGISTERED LAND

UNREGISTERED LAND

Parcel No.	Area (Acres)	Owner	Address	Notes
1	0.15	...	...	...
2	0.15	...	...	...
3	0.15	...	...	...
4	0.15	...	...	...
5	0.15	...	...	...
6	0.15	...	...	...
7	0.15	...	...	...
8	0.15	...	...	...
9	0.15	...	...	...
10	0.15	...	...	...
11	0.15	...	...	...
12	0.15	...	...	...
13	0.15	...	...	...
14	0.15	...	...	...
15	0.15	...	...	...
16	0.15	...	...	...
17	0.15	...	...	...
18	0.15	...	...	...
19	0.15	...	...	...
20	0.15	...	...	...
21	0.15	...	...	...
22	0.15	...	...	...
23	0.15	...	...	...
24	0.15	...	...	...
25	0.15	...	...	...
26	0.15	...	...	...
27	0.15	...	...	...
28	0.15	...	...	...
29	0.15	...	...	...
30	0.15	...	...	...

NON-TANGENT CURVE CHORD DATA

Station	Chord Length	Offset	Angle
1+00	100.00	0.00	0.00
2+00	200.00	0.00	0.00
3+00	300.00	0.00	0.00
4+00	400.00	0.00	0.00
5+00	500.00	0.00	0.00
6+00	600.00	0.00	0.00
7+00	700.00	0.00	0.00
8+00	800.00	0.00	0.00
9+00	900.00	0.00	0.00
10+00	1000.00	0.00	0.00





February 8, 2022

Mark Fairbrother  
Solid Waste Section Chief - NERO  
Massachusetts Department of Environmental Protection (MassDEP)  
205 Lowell Street  
Wilmington, MA 01887

Re: **Cap Assessment Report**  
**South Landfill (Facility #173053)**  
**Boston Post Road, Wayland Massachusetts**

Dear Mr. Fairbrother:

Weston & Sampson, on behalf of the Town of Wayland Department of Public Works (DPW), is submitting this Cap Assessment Report for the South Landfill to satisfy the submittal requirements outlined in the MassDEP Conditional Approval document dated October 12, 2018. This Conditional Approval was issued in response to a BWP SW 45 Application (Application Number 18-SW45-000011-APP) for a tree root assessment to be conducted on the top and side slopes of the landfill cap. The project started in November 2018 but was paused due to permitting requests filed by the local Conservation Commission. The Town decided to resume the project in December 2021. The field assessment was conducted on December 10, 2021 under the supervision of Weston & Sampson engineer Brian McCormack, PE, TPI. The results of the assessment are outlined herein.

### ***SUMMARY OF ASSESSMENT APPROACH***

Weston & Sampson conducted an initial site walk to identify larger diameter tree specimens on the top and sides of the landfill cap. Thirteen trees were identified for assessment spanning the landfill cap (refer to Figure 1: Assessment Location Plan). An additional two test pits were excavated in the gravel parking area located towards the eastern edge of the landfill to confirm the limit of waste. The Town of Wayland DPW cut and cleared vegetation to provide access to the proposed cap investigation areas. Limited excavation activities were completed at the base of each tree using a mini-excavator to remove cap materials and expose roots. At each assessment location, cap layer thickness and depth of root penetration were documented. Following completion of each assessment, cap materials were returned to the hole in the same order they were excavated and compacted with the excavator bucket to match existing grades. The results of the cap investigation are described below and documented in the attached test pit logs keyed to Figure 1. Based on review of as-built drawings of the landfill prepared by Cleverdon, Varney, & Pike Consulting Engineers in March 1978 and 1979, the final landfill cover system consists of approximately 12" of compacted intermediate cover overlain by 12" of final cover on top and 24" of final cover on the landfill side slopes.

### ***TREE ROOT ASSESSMENT RESULTS***

Assessment Location TP-1: Assessment Location TP-1 was a hardwood tree (possible oak tree) located on the southwest side slope. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 8" thick. A gray to brown fine to medium sand layer was observed below the surficial loam layer and is assumed to be an intermediate cover layer placed during landfill closure. Municipal solid waste (MSW) materials were observed at 8" below grade surface (bgs) mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 18" bgs, extending approximately 10" into the MSW and intermediate cover layer. Refer to the photos included in the TP-1 test pit log.

TP-2: Assessment Location TP-2 was an elm tree located on the top of the landfill. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 12" thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were observed at 14" bgs mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 16" bgs, extending approximately 2" into the MSW layer. Refer to the photos included in the TP-2 test pit log.

TP-3: Assessment Location TP-3 was an eastern juniper tree located on the top of the landfill. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 16" thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were observed at 3' bgs mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 16" bgs. No tree roots were observed in the MSW layer. Refer to the photos included in the TP-3 test pit log.

TP-4: Assessment Location TP-4 was an elm tree located on the top of the landfill. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 1' thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were observed at 2' bgs mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 18" bgs. No tree roots were observed in the MSW layer. Refer to the photos included in the TP-4 test pit log.

TP-5: Assessment Location TP-5 was an oak tree located on the northern side slope. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 18" thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were observed at 2' bgs mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 22" bgs. No tree roots were observed in the MSW layer. Refer to the photos included in the TP-5 test pit log.

TP-6: Assessment Location TP-6 was an elm tree located on the top of the landfill. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 1' thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were observed at 18" bgs mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 18" bgs. No tree roots were observed in the MSW layer. Refer to the photos included in the TP-6 test pit log.

TP-7: Assessment Location TP-7 was an oak tree located on the northern side slope. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 18" thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. The test pit was excavated to 40" bgs and no MSW materials were observed.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 22" bgs. Refer to the photos included in the TP-7 test pit log.

TP-8: Assessment Location TP-8 was an oak tree located on the northern side slope. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 1' thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were observed at 18" bgs mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 18" bgs. No tree roots were observed in the MSW layer. Refer to the photos included in the TP-8 test pit log.

TP-9: Assessment Location TP-9 was an eastern juniper tree located on the top of the landfill. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 2' thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were observed at 3' bgs mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 2' bgs. No tree roots were observed in the MSW layer. Refer to the photos included in the TP-9 test pit log.

TP-10: Assessment Location TP-10 was a pine tree located on the northern side slope. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 1' thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. The test pit was excavated to 3' bgs and no MSW materials were observed.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 18" bgs. Refer to the photos included in the TP-10 test pit log.

TP-11: Assessment Location TP-11 was an oak tree located on southern side slope. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 2' thick. MSW materials were observed at 18" bgs mixed in with the topsoil layer. A brown to gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were also observed mixed in with the intermediate cover layer.

Structural tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 2' bgs, extending approximately 6" into the MSW layer. Refer to the photos included in the TP-11 test pit log.

TP-12: Assessment Location TP-12 was an eastern juniper tree located on the southern side slope. An approximately 3' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 1' thick. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were observed at 18" bgs mixed in with the intermediate cover layer.

Small feeder roots were observed to run laterally through the surficial loam layer and extended down to a depth of 16" bgs. No structural roots were observed. No tree roots were observed in the MSW layer. Refer to the photos included in the TP-12 test pit log.

TP-13: Assessment Location TP-13 was an elm tree located on the top of the landfill. An approximately 2' x 3' area of cover soil was excavated from the base of the tree. The surficial loam layer was observed to be approximately 10" thick. MSW materials were observed at 8" bgs mixed in with the topsoil layer. A gray fine to medium sand layer (intermediate cover layer) was observed below the loam layer. MSW materials were also observed mixed in with the intermediate cover layer.

Major tree roots (> 1" diameter) were observed to run laterally through the surficial loam layer with smaller feeder roots observed to a depth of 14" bgs, extending approximately 4" into the MSW layer. Refer to the photos included in the TP-13 test pit log.

TP-14: Assessment Location TP-14 was located within the parking area approximately 25' northwest of the site building's northwest corner. An approximately 3' x 3' test pit was excavated to determine if the limit of waste extends past the parking area. The surficial asphalt layer was observed to be approximately 3" thick. A sand and gravel fill layer was observed to approximately 18" bgs. The gray fine to medium sand layer (intermediate cover layer) was observed below the sand and gravel fill. MSW materials were observed at 30" bgs mixed in with the intermediate cover layer. The test pit was completed at 42" bgs. Refer to the photos included in the TP-14 test pit log.

TP-15: Assessment Location TP-15 was located within the parking area approximately 20' west of the site building's southwest corner. An approximately 3' x 3' test pit was excavated to determine if the limit of waste extends past the parking area. The surficial asphalt layer was observed to be approximately 3" thick. A sand and gravel fill layer was observed to approximately 30" bgs. MSW materials were observed at 1' bgs mixed in with the sand and gravel fill layer. The test pit was completed at 30" bgs. Refer to the photos included in the TP-15 test pit log.

### ***SUMMARY OF RESULTS AND RECOMMENDATIONS***

The future use of the landfill is unclear at this time as the Town considers various potential post-closure uses for the site. As such, these recommendations are subject to change based on the proposed post-closure use and could be performed in conjunction with redevelopment efforts. Recommended repairs will be finalized and described in further detail in the Cap Repair Plan and BWP SW11: *Landfills – Major Modification* application to be submitted to MassDEP in accordance with the October 12, 2018 Conditional Approval letter.

The thickness of the landfill final cover system is variable across the cap. The depth to MSW materials was observed to be less than 24" in seven (7) of the thirteen (13) test pits advanced on the cap. If the Town were to plan no redevelopment of the landfill property, Weston & Sampson recommends these areas are repaired by removing woody vegetation and grinding stumps down to grade. Roots should be left in place to decompose naturally and minimize disturbance to MSW materials. Additional fill should be placed and compacted to create a

minimum 2' final cover thickness including an 8" vegetative support layer consisting of loam, mulch, and grass seed. In areas where the cap thickness is 2' or greater, woody vegetation should be removed, and stumps ground down to grade so that future maintenance activities (i.e. mowing) may occur. The existing surficial loam layer should be supplemented with mulch and seed to establish grass cover. Roots may be left in place to decompose naturally. Any areas of settlement observed on the cap should be filled to create minimum 5% slopes.

Weston & Sampson recommends a comprehensive test pitting program is performed to evaluate final cover thickness across the landfill cap and define repair areas described above. The landfill is currently heavily overgrown which restricts the movement of equipment. As such, Weston & Sampson recommends this work is performed during cap repair construction following removal of woody vegetation down to grade.

If you have any questions regarding this assessment or require any additional information, please contact me at (978) 532-1900 ext. 2329.

Sincerely,

WESTON & SAMPSON ENGINEERS, INC.



Brian McCormack, PE, TPI  
Team Leader

Cc: Thomas Holder  
Director, Wayland Department of Public Works

CERTIFICATIONS

Engineer of Record

I attest under the pains and penalties of perjury that:

- (a) I have personally examined and am familiar with the information contained in this submittal, including any and all documents accompanying this certification statement;
- (b) based on my inquiry of those persons responsible for obtaining the information, the information contained in this submittal is, to the best of my knowledge, true, accurate, and complete;
- (c) I am fully authorized to bind the entity required to submit these documents and to make this attestation on behalf of such entity;
- (d) I am aware that there are significant penalties, including, but not limited to, possible administrative and civil penalties for submitting false, inaccurate, or incomplete information and possible fines and imprisonment for knowingly submitting false, inaccurate, or incomplete information.

*B McCormack*

Signature

Brian J. McCormack, PE, TPI

Print Full Name

Weston & Sampson Engineers, Inc.

Company

02/08/2022

Date

Facility Owner/Operator

I attest under the pains and penalties of perjury that:

- (a) I have personally examined and am familiar with the information contained in this submittal, including any and all documents accompanying this certification statement;
- (b) based on my inquiry of those persons responsible for obtaining the information, the information contained in this submittal is, to the best of my knowledge, true, accurate, and complete;
- (c) I am fully authorized to bind the entity required to submit these documents and to make this attestation on behalf of such entity;
- (d) I am aware that there are significant penalties, including, but not limited to, possible administrative and civil penalties for submitting false, inaccurate, or incomplete information and possible fines and imprisonment for knowingly submitting false, inaccurate, or incomplete information.

*Tom Holder*

Signature

Tom Holder

Print Full Name

DPW Director

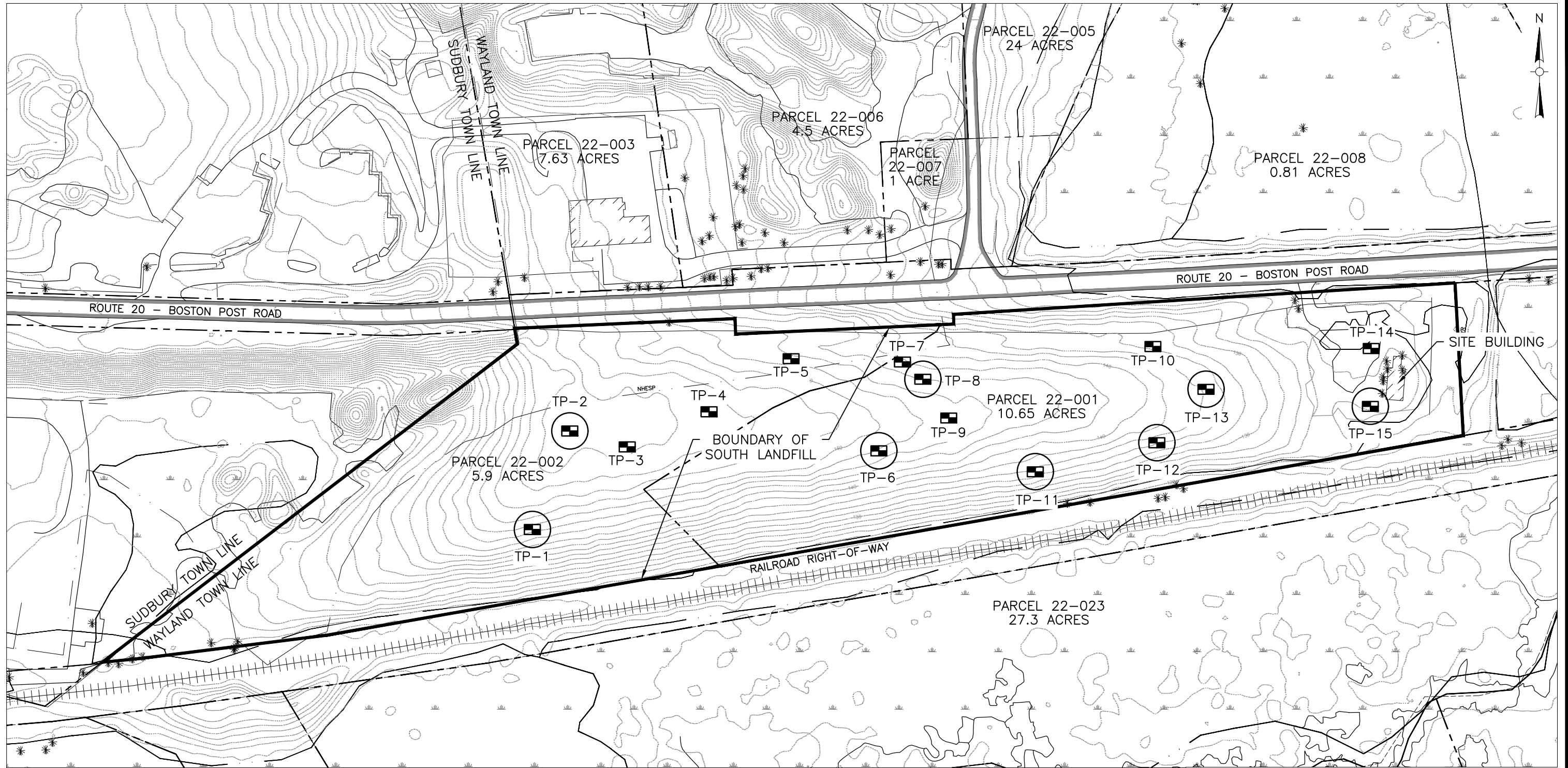
Title

2.7.22

Date

Attachments: Figure 1 – Assessment Location Plan  
Test Pit Logs





LEGEND:

- EDGE OF ROADWAY
- EDGE OF BUILDING
- PROPERTY BOUNDARY
- 2-FOOT ELEVATION CONTOUR
- SOUTH LANDFILL BOUNDARY

- PROTECTED OPEN SPACE
- RAILROAD TRACKS
- NATURAL HERITAGE & ENDANGERED SPECIES PROGRAM (NHESP) AREA
- 100-YEAR FLOOD LINE
- TOWN LINE

- WETLAND
- APPROXIMATE TEST PIT LOCATION
- APPROXIMATE TEST PIT LOCATION WITH INSUFFICIENT COVER THICKNESS OBSERVED
- TREE

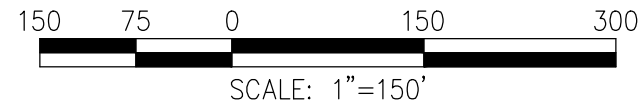


FIGURE 1  
TOWN OF WAYLAND, MASSACHUSETTS  
WAYLAND SOUTH LANDFILL


ASSESSMENT LOCATION PLAN


DESIGNED BY: NWA	CHECKED BY: MR	DATE: DECEMBER 2021
------------------	----------------	---------------------

**Weston & Sampson**<sup>SM</sup>

### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-1
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
0	0 - 8" Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
1	8" - 2' Gray-light brown fine to medium SAND, trace gravel and silt, moist. MSW mixed in with sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
2		
	End of Test Pit @ 2'	
3		
4		
5		
6		
7		
8		
9		
10		

<b>NOTES:</b> Tree roots observed to 18" below grade. Tree is an 8" diameter hardwood tree (species unknown, possible oak).	<b>TEST PIT NUMBER</b> TP-1 
---	---

### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-2
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW	FOREMAN: Steve
OBSERVED BY	Nick Ames	DATE 12/10/21
CHECKED BY	Mike Roether	DATE
		ELEVATION --
		DEPTH TO GROUNDWATER
		N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
0	0 - 1' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
1	1' - 1' 2" Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
2	1' 2" - 2' Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
	End of Test Pit @ 2'	
3	<div style="display: flex; justify-content: space-around;">   </div>	
4		
5		
6		
7		
8		
9		
10		

<b>NOTES:</b> Roots observed to 16" below grade. Tree is a 10" diameter elm.	<b>TEST PIT NUMBER</b> TP-2
	

### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-3
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
1	0 - 16" Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
2	16" - 3' Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
3		
	3' - 3.5' Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
4	End of Test Pit at 3.5'	
5	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 16" below grade. Tree is a 10" diameter eastern juniper.	<b>TEST PIT NUMBER</b> TP-3 
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### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-4
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW	FOREMAN: Steve
OBSERVED BY	Nick Ames	DATE 12/10/21
CHECKED BY	Mike Roether	DATE
		ELEVATION --
		DEPTH TO GROUNDWATER
		N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
0	0 - 1' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
1		
2	1' - 2' Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
3	2' - 2' 4" Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
4	End of Test Pit at 2' 4"	
5	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 18" below grade. Tree is a 11" diameter elm.	<b>TEST PIT NUMBER</b> TP-4 
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### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-5
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
1	0 - 1.5' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
2	1.5' - 2' Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
	2' - 2' 4" Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
3	End of Test Pit at 2' 4"	
4	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 22" below grade. Tree is a 20" diameter oak.	<b>TEST PIT NUMBER</b> TP-5 
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### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-6
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
0	0 - 1' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
1	1' - 1' 8" Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
2	1' 8" - 2' Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
	End of Test Pit at 2'	
3	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 18" below grade. Tree is a 11" diameter elm.	<b>TEST PIT NUMBER</b> TP-6 
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### TEST PIT LOG

PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-7
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A



DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
1	0 - 1.5' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
2		
3	1.5' - 3' 4" Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
	End of Test Pit at 3' 4"	
4	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 22" below grade. No MSW observed. Tree is a 14" diameter oak.	<b>TEST PIT NUMBER</b> TP-7 
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### TEST PIT LOG


PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>	
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-8	
CLIENT	Town of Wayland	GROUND SURFACE	
CONTRACTOR	Wayland DPW	FOREMAN:	Steve
OBSERVED BY	Nick Ames	DATE	12/10/21
CHECKED BY	Mike Roether	DATE	
		ELEVATION	--
		DEPTH TO GROUNDWATER	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
0	0 - 1' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
1	1' - 1.5' Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
2	1.5' - 2' Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
	End of Test Pit at 2'	
3	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 18" below grade. Tree is a 14" diameter oak.	<b>TEST PIT NUMBER</b> TP-8  
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### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-9
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW	FOREMAN: Steve
OBSERVED BY	Nick Ames	DATE 12/10/21
CHECKED BY	Mike Roether	DATE
		ELEVATION --
		DEPTH TO GROUNDWATER
		N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
1	0 - 2' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
2		
	2' - 3' Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
3	3' - 3' 2" Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
	End of Test Pit at 3' 2"	
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<b>NOTES:</b> Roots observed to 24" below grade. Tree is a 9" diameter juniper.	<b>TEST PIT NUMBER</b> TP-9 
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### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-10
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
0	0 - 1' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
1		
2	1' - 3' Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
3		
	End of Test Pit at 3'	
4	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 18" below grade. No MSW observed. Tree is a 16" diameter pine.	<b>TEST PIT NUMBER</b> TP-10  
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### TEST PIT LOG


PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-11
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
1	0 - 1.5' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
	1.5' - 2' Dark brown fine to medium SILTY SAND, little organics (roots, leaves), moist. MSW mixed in with topsoil.	<b>MSW &amp; TOPSOIL</b>
2	2' - 2' 4" Gray-light brown fine to medium SAND, trace gravel and silt, moist. MSW mixed in with sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
	End of Test Pit at 2' 4"	
3	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 24" below grade. Tree is a 14" diameter oak.	<b>TEST PIT NUMBER</b> TP-11 
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### TEST PIT LOG



PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-12
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
0	0 - 1' Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
1		
1.5	1' - 1.5' Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
2		
3	1.5' - 3' Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
3	End of Test Pit at 3'	
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<b>NOTES:</b> Roots observed to 16" below grade. Tree is a 10" diameter juniper.	<b>TEST PIT NUMBER</b> TP-12  
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### TEST PIT LOG


PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-13
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW	FOREMAN: Steve
OBSERVED BY	Nick Ames	DATE 12/10/21
CHECKED BY	Mike Roether	DATE
		ELEVATION --
		DEPTH TO GROUNDWATER
		N/A


DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
0	0 - 8" Dark brown fine to medium SILTY SAND, little organics (roots, grass, leaves), moist.	<b>TOPSOIL</b>
1	8" - 10" Dark brown fine to medium SILTY SAND, little organics (roots, leaves), moist. MSW mixed in with topsoil.	<b>MSW &amp; TOPSOIL</b>
2	10" - 2' Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
	End of Test Pit at 2'	
3	<div style="display: flex; justify-content: space-around;">   </div>	
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<b>NOTES:</b> Roots observed to 14" below grade. Tree is a 4" diameter elm.	<b>TEST PIT NUMBER</b> TP-13
	

### TEST PIT LOG


PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-14
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
	0 - 3" Asphalt	<b>ASPHALT</b>
1	3" - 15" Brown fine to medium SAND AND GRAVEL, moist.	<b>SAND &amp; GRAVEL FILL</b>
	15" - 18" Brown fine to medium SAND, moist.	
2	18" - 2.5' Gray fine to medium SAND, trace gravel and silt, moist.	<b>INTERMEDIATE COVER</b>
3	2.5' - 3.5' Gray fine to medium SAND, trace gravel and silt, moist. MSW observed mixed into the sand.	<b>MSW &amp; INTERMEDIATE COVER</b>
	End of Test Pit @ 3.5'	
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<b>NOTES:</b> Test pit advanced in parking lot near northwest corner of site building.	<b>TEST PIT NUMBER</b> TP-14
	

### TEST PIT LOG

PROJECT NAME/NO.	Wayland Landfill - Tree Root Investigation	<b>TEST PIT NUMBER</b>
LOCATION	447 Boston Post Road, Wayland Massachusetts	TP-15
CLIENT	Town of Wayland	GROUND SURFACE
CONTRACTOR	Wayland DPW      FOREMAN: Steve	ELEVATION      --
OBSERVED BY	Nick Ames      DATE 12/10/21	DEPTH TO GROUNDWATER
CHECKED BY	Mike Roether      DATE	N/A

DEPTH BELOW GROUND SURFACE (ft.)	SOIL DESCRIPTION	STRATUM DESCRIPTION
Surface		
	0 - 3" Asphalt	<b>ASPHALT</b>
1	3" - 1' Brown fine to medium SAND AND GRAVEL, trace silt, moist.	<b>SAND &amp; GRAVEL FILL</b>
2	1' - 2.5' Brown fine to medium SAND AND GRAVEL, trace silt, moist. MSW mixed in with fill material.	<b>MSW &amp; SAND &amp; GRAVEL FILL</b>
3	End of Test Pit @ 2.5'	
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<b>NOTES:</b> Test pit advanced in parking lot near southwest corner of site building.	<b>TEST PIT NUMBER</b> TP-15
